BHARATHIAR UNIVERSITY - COIMBATORE  
B.COM (CO-OPERATION)  
(For the students admitted during the Academic Year 2017-2018 and onwards)  
SCHEME OF EXAMINATIONS (CBCS PATTERN)  
WITH 2 SEM LANGUAGE PAPERS  

<table>
<thead>
<tr>
<th>PART</th>
<th>STUDY COMPONENTS</th>
<th>COURSE TITLE</th>
<th>HRS/WEEK</th>
<th>EXAMINATION</th>
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<td>Elective - I ( Yoga for Human excellence) // womens Rights// Constitution of India</td>
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<td>Core - XII Taxation Law and Practice</td>
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### B.Com Co-Operation (Colleges) (CBCS) – 2017-18 & onwards

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<th>Semester - V</th>
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<td>III Core - XIII Co-operative Legislation</td>
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<td>III Core - XIV Corporate Accounting</td>
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<td>III Core - XV Practical Training</td>
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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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<td>IV Skill Based Subject: III Management Information System</td>
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<th>Semester - VI</th>
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<tr>
<td>III Core - XVII Co-operative Management &amp; Administration</td>
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<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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<td>III Elective - III Entrepreneurship Development</td>
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<td>IV Skill Based Subject: IV Human Resource Management</td>
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<td>V Extension Activities</td>
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$\text{Includes 25}\% /40\% \text{ continuous internal assessment marks for theory and practical papers respectively.}$

@ 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)**

<table>
<thead>
<tr>
<th>* Elective - I</th>
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<tr>
<td>A Theory and Practice of Banking</td>
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<tr>
<td>B Retail Management</td>
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<td>C Export Management</td>
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<thead>
<tr>
<th>* Elective - II</th>
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<tbody>
<tr>
<td>A HTML &amp; Internet (Fully Practical)</td>
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<tr>
<td>B Multimedia (50% Theory &amp; 50% Practical)</td>
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<tr>
<td>C Software Development with Visual Basic (50% Theory &amp; 50% Practical)</td>
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<th>* Elective - III</th>
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<tr>
<td>A Entrepreneurship Development</td>
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<tr>
<td>B Advertising Management</td>
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<td>C Service Marketing</td>
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THE EXISTING SYLLABUS OF 2016-2017 BE FOLLOWED EXCEPT THE FOLLOWING REVISED PAPERS

SEMESTER III: SKILL BASED SUBJECT-I
SUBJECT TITLE : COMPANY LAW AND SECRETERIAL PRACTICE

SUBJECT DESCRIPTION
This course presents details about the incorporation of a company, emphasizing company management, explaining the secretarial duties, company meetings.

GOALS
To enable students to learn the company management.

OBJECTIVES
On successful completion of the course the students
Understand the way of incorporation of a company
Learn the company management
Learn the modern trends in company management

CONTENT :

UNIT–I
Company Definition and Features- Distinction between Company and Partnership Firm –
Kinds of Companies – Differences between a Public Company and a Private Company –
Incorporation of a Company – Documents to be filed – Memorandum of Association –
Doctrine of Ultra Virus.

UNIT II
Articles of Association– Doctrine of Constructive Notice and Indoor Management -
Alteration of Articles - Prospectus, Contents - Misstatements – Liability for Misstatements –
Public Deposits – Certificate of Commencement of Business.

UNIT III
Shares, Debentures – Allotment - Membership of a Company - Company Secretary –
Appointments, Qualifications, Powers, Duties and Position.

UNIT IV
Company Management –Board of Directors –Appointment, Qualification , Powers, Duties,
Liabilities and Position of Directors, Managing Director–Managerial Remuneration.

UNIT V
Company Meetings – Secretarial Duties for Statutory Meeting-Annual General Meeting –
Extraordinary General Meetings and Board Meetings - Resolutions, Minutes, Quorum and Proxy.

TEXT BOOKS:
2. Principles of Company Law, M.C.Shulda Gulsan
REFERENCE

2. Kathiresan & Radha, Company Law and Secretarial Practice, Prasana Chand & Co.

SEMESTER III : CORE PAPER VIII

SUBJECT TITLE : COST ACCOUNTING

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

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 (Simple Problems).

UNIT- III
Overhead – Classification of Overheads – Allocation and Absorption of Overhead(Simple Problems).

UNIT- IV

UNIT- V
Operating Costing, Job Costing , Batch costing and Contract Costing, Costing of Joint Products and By-Products. Reconciliation of Cost and Financial Accounts(Simple Problems).

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.
SEMESTER IV : CORE PAPER – XI
SUBJECT TITLE : MANAGEMENT ACCOUNTING

SUBJECT DESCRIPTION
This course presents 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 (Simple Problems).
REFERENCE
1. Dr.R.Ramachandran and R.Srinivasan-Management Accounting (Theory, Problems and 
   Salvations) Sriram Publications,
4. R.S.N.Pillai And Bagavathi-Management Accounting, S.Chand and Co
5.  Khan, Management Accounting – Tata Mcgraw Hill

SEMESTER V - CORE PAPER- XIV
SUBJECT TITLE: CORPORATE ACCOUNTING

SUBJECT DESCRIPTION:
This course aims to enlighten the students on the accounting procedures followed by the 
Companies.

GOALS:
To enable the students to be aware on the Corporate Accounting in conformity with the provision of 
the Companies Act.

OBJECTIVES:

After the successful completion of the course the student should have a thorough knowledge on the 
accounting practice prevailing in the Corporate.

CONTENTS:
UNIT - I
Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue 
- Underwriting (Simple Problems).

UNIT - II
Problems).

UNIT – III
Final Accounts of Companies - Calculation of Managerial Remuneration (Simple Problems).

UNIT - IV
Valuation of Good will and Shares – Need – Methods of valuation of Goodwill and Shares (Simple 
Problems).

UNIT - V
Liquidation of Companies - Statement of Affairs -Deficiency a/c. (Simple Problems).

NOTE : Distribution of Marks will be based on Theory - 40% and Problems - 60%

Reference:
2. Gupta R.L. & Radhaswamy M.,’Corporate Accounts “, Theory Method and Application-13th 
SEMESTER IV : SKILL BASED SUBJECT –II

SUBJECT TITLE : MARKETING MANAGEMENT

SUBJECT DESCRIPTION:
This course presents the concepts, functions, explaining Marketing Management as applied to practical marketing management problems.

GOALS
To enable the students to learn the basic concepts and functions of marketing and marketing management

OBJECTIVES
On successful completion of the course the students should have to
  Understand the concept and functions of marketing
  Learn about the marketing management techniques
  Learn the modern trends in marketing management process.

CONTENT
UNIT I
Marketing ; Concept of Market and Marketing, Modern Concept of Marketing, objectives of Marketing - Classifications of Markets; ,Marketing and Selling, Marketing and Economic Development.

Unit-II
Marketing Functions - Marketing Process-Concentration, Dispersion and Equalization; Classifications of Marketing Functions; Functions of Exchange - Selling, Buying- Functions of Physical Supply -Transportation, Storage - Facilitating Functions - Financing, Risk Bearing, Standardization, Market Information, Promotion.

Unit-III

Unit- IV
Marketing Mix Strategies: Promotion Mix- Importance of Advertising - Personal Selling and Sales Promotion- Place Mix: Importance of Channel of Distribution - Functions of Middlemen – E-Commerce.

UNIT-V
Service Marketing: Meaning, Definition, Features, Differences between transaction Marketing and Service Marketing, Classification of services, Expanded marketing mix for services.
REFERENCE
5. R.S.Npillai and Bahavath, Modern Marketing, S.Chand And Company Ltd, 1999