

**BHARATHIAR UNIVERSITY : COIMBATORE-641 046**

**B.Com. with Diploma in Cooperative Management**

(For the students admitted during the academic year 2009-2010 and onwards)

**SCHEME OF EXAMINATION – CBCS PATTERN**

Part	Study Components	Course Title	Ins. hrs / week	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
	<b>SEMESTER –I</b>							
I	Language-I		6	3	25	75	100	3
II	English-I		6	3	25	75	100	3
III	Core I – Principles of Accountancy		5	3	25	75	100	4
III	Core II–Business Organization & Office Management		5	3	25	75	100	4
III	Allied Paper I – Agricultural Economic of India		6	3	25	75	100	5
IV	<b>Environmental Studies #</b>		2	3	-	50	50	2
	<b>SEMESTER –II</b>							
I	Language-II		6	3	25	75	100	3
II	English-II		6	3	25	75	100	3
III	Core III – Financial Accounting		5	3	25	75	100	4
III	Core IV – Principles of Marketing		5	3	25	75	100	4
III	Allied Paper II – Economic Analysis		6	3	25	75	100	5
IV	<b>Value Education – Human Rights #</b>		2	3	-	50	50	2
	<b>SEMESTER –III</b>							
III	Core V – Higher Financial Accounting		7	3	25	75	100	4
III	Core VI – Commercial Law		6	3	25	75	100	4
III	Core VII – Retail Business Management		6	3	25	75	100	4
III	Allied : III - Mathematics for Business		6	3	25	75	100	5
IV	<b>Skill based Subject 1 (Diploma) Paper-1 : Cooperative Credit and Non Credit</b>		3	3	25	75	100	3
IV	<b>Tamil @ / Advanced Tamil # (or) Non-Major Elective – I : Yoga for Human Excellence # / Women’s Rights #</b>		2	3	75	75	75	2
	<b>SEMESTER –IV</b>							
III	Core XIII – Corporate Accounting-I		5	3	25	75	100	4
III	Core IX – Computer Applications in Business		5	3	25	75	100	4
III	Core X – Company Law and Secretarial Practice		5	3	25	75	100	4
III	Core XI – Executive Business Communication		4	3	25	75	100	4
III	Allied : IV : Statistics for Business		6	3	25	75	100	5
IV	<b>Skill based Subject 2 (Diploma) Paper-2:Cooperative Management &amp; Administration</b>		3	3	40	60	100	3
IV	<b>Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #</b>		2	3	75	75	75	2

	<b>SEMESTER –V</b>						
III	Core XII –Corporate Accounting-II	6	3	25	75	100	4
III	Core XIII – Banking Theory, Law and Practices	5	3	25	75	100	4
III	Core XIV – Cost Accounting	5	3	25	75	100	4
III	Core XV – Income Tax Law and Practice	6	3	25	75	100	4
III	<b>Elective –I :</b>	5	3	25	75	100	5
IV	<b>Skill based Subject 3 (Diploma) Paper-3 : Cooperative Accounting &amp; Audit</b>	3	3	25	75	100	3
	<b>SEMESTER –VI</b>						
III	Core XVI – Management Accounting	6	3	25	75	100	4
III	Core XVII - Principles of Auditing	5	3	25	75	100	4
III	Core XVIII - Indirect Tax	6	3	25	75	100	4
III	<b>Elective –II :</b>	5	3	25	75	100	5
III	<b>Elective–III :</b>	5	3	25	75	100	5
IV	<b>Skill based Subject 4 (Diploma) Paper-4 : Cooperative Law and Allied Laws</b>	3	3	40	60	100	3
V	<b>Extension Activities @</b>	-		50	-	50	1
	<b>TOTAL</b>					<b>3600</b>	<b>140</b>

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

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

<b>List of Elective Papers (Colleges can choose any one of the paper as electives)</b>		
<b>Elective – I</b>	A	<b>Business Finance</b>
	B	<b>Brand Management</b>
	C	<b>Fundamentals of Insurance</b>
<b>Elective – II</b>	A	<b>Entrepreneurial Development</b>
	B	<b>Supply Chain Management</b>
	C	<b>Principles of Web Designing</b>
<b>Elective - III</b>	A	<b>Financial Markets and Institutions</b>
	B	<b>Insurance Legistive Framwork</b>
	C	<b>Project Work &amp; Viva-Voce</b>

## SEMESTER -1

### PRINCIPLES OF ACCOUNTANCY

**Goal:** To enable the students to learn principles and concepts of Accountancy.

**Objective:** On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

#### UNIT –I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

#### UNIT – II

Final accounts of a sole trader with adjustments – Errors and rectification

#### UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

#### UNIT – IV

Accounting for consignments and Joint ventures

#### UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

**Note :** Distribution of Marks between problems and theory shall be 80% and 20%.

### **BOOKS FOR REFERENCE**

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

## BUSINESS ORGANISATION AND OFFICE MANAGEMENT

**Goal:** To enable the students to learn principles and concepts of Business.

**Objective:** On successful completion of this course, the student should have understood

- Nature and types of business organizations.
- Process of decision-making.

### **UNIT – I**

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

### **UNIT – II**

Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

### **UNIT – III**

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

### **UNIT – IV**

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

### **UNIT – V**

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

## **BOOKS FOR REFERENCE**

1. Y.K.Bhushan – *Business Organisation and Management* – Sultanchand & sons
2. Shukla - *Business Organisation and Management* – S.Chand & Company Ltd.,
3. Saksena – *Business Administration and Management* – Sahitya Bhavan
4. Singh.B.P & Chopra - *Business Organisation and Management* – Dhanpat Rai & sons
5. R.K.Chopra – *Office Management* – Himalaya Publishing House
6. J.C.Deneyer - *Office Management*
7. Chatterjee – *Modern Business*

## AGRICULTURAL ECONOMY OF INDIA

### **UNIT I**

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

### **UNIT II**

Agricultural Labour and Mechanisation of Agriculture: Agricultualeal Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

### **UNIT III**

Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

### **UNIT IV**

Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure : Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

### **UNIT V**

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

### **BOOKS FOR REFERENCE**

1. Indian Agriculture : Problems, Progress and Proscpects - Sankaran S
2. Indian Economy - Ruddar Dutt and Sundaram
3. The Indian Economy - Dhingra
4. Indian Economic Problems - Alak Ghosh

## **Semester II**

### FINANCIAL ACCOUNTING

**Goals:** To provide basic knowledge in financial accounting concepts

**Objectives:** On successful completion of this course the student should have:  
Knowledge in the practical applications of accounting

#### **UNIT I**

Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provisions

#### **UNIT II**

Investment accounts – Royalty excluding Sublease

#### **UNIT III**

Single Entry system-meaning and features-Statement of affairs method and Conversion method

#### **UNIT IV**

Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches

#### **UNIT V**

Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return

### **BOOKS FOR REFERENCE**

- |                          |                           |
|--------------------------|---------------------------|
| 1. Advanced Accountancy  | - R.L.Gupta & M.Radhasamy |
| 2. Advanced Accountancy  | - S.P.Jain & K.L.Narang   |
| 3. Advanced Accountancy  | - M.C.Shukla & T.S.Grewal |
| 4. Finanacial Accounting | - T.S.Reddy & A.Murthy    |

## PRINCIPLES OF MARKETING

### **UNIT I**

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics - Career Opportunities in Marketing

### **UNIT II**

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardisation – Market Information

### **UNIT III**

Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

### **UNIT IV**

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

### **UNIT V**

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities

### **BOOKS FOR REFERENCE**

- |                            |                                       |
|----------------------------|---------------------------------------|
| 1. Marketing Management    | - Rajan Sexena                        |
| 2. Principles of Marketing | - Philip Kotler & Gary Armstrong      |
| 3. Marketing Management    | - V.S. Ramasamy and Namakumari        |
| 4. Marketing               | - William G.Zikmund & Michael D’Amico |
| 5. Marketing               | - R.S.N.Pillai & Bagavathi            |

-----

## ECONOMIC ANALYSIS

### **UNIT I**

**SCOPE OF METHODOLOGY** : Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi...Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics maximisation and other objectives – Marshall's utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilities.

### **UNIT II**

**THEORY OF CONSUMER BEHAVIOUR** : Demand Analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Consumer's surplus – Analysis Schedule.

### **UNIT III**

Production – Factors of Production – Law of diminishing Returns – Law of variable proportions – Returns to scale – scale of production – Law of supply – Cost and Revenue – concepts and Curves – **THEORY OF PRODUCTION** : Production Function – Factors of Production – Enterprise as a Factor.

### **UNIT IV**

**PRODUCT PRICING** : Market Definition – Types – Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition – Pricing under Oligopoly.

### **UNIT V**

**FACTOR PRICING** – Marginal Productivity theory – Theories of wages, rent, interest and profit.

### **BOOKS FOR REFERENCE**

1. Principles of Economics - Seth M.L.
2. A Text Book of Economic Theory - Stonier and Hague
3. Macro Economics - Jhingan

-----



## SEMESTER - III

### HIGHER FINANCIAL ACCOUNTING

- Subject Description :** This course aims to enlighten the students on the Higher Financial Accounting procedures
- Goals :** To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.
- Objectives :** After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in partnership firms and other allied aspects..

#### **Unit - I**

Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

#### **Unit - II**

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities-Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Instalments only.

#### **Unit – III**

Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.

#### **Unit - IV**

Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss.

#### **Unit - V**

Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).

**NOTE: Distribution of Marks :Theory - 20% and Problems- 80%**

#### **Books for Reference:**

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, NewDelhi.
2. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004.
3. **Dr. M. A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy Part-I”, Himalaya Publication, New Delhi.
4. **Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application -13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., NewDelhi.

## SEMESTER - III

### COMMERCIAL LAW

**Subject Description :** This course aims to throw light on the various enactments pertaining to commercial activities and their significance.

**Goals :** To enable the students to understand the fundamentals of law relating to commercial activities.

**Objectives :** On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.

#### **UNIT-I**

Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.

#### **UNIT-II**

Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.

#### **UNIT-III**

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.

#### **UNIT-IV**

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.

#### **UNIT-V**

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.

#### **Books for Reference:**

1. N.D.Kapoor----- Business Laws – Sulthan Chand & Sons
2. R.S.N. Pillai and Bagavathy-----Business Laws- S.Chand & Co.,
3. M.C.Kuchhal---- Mercantile Law---Vikas Publications
4. K.R.Bulchandani----Business Law----Himalaya Publishing House

## SEMESTER - III

### RETAIL BUSINESS MANAGEMENT

**Subject Description** : To enable the students to know the emerging trends in Retail Business.

**Goals** : To make the students to understand the conceptual frame work of Retail Business Management.

**Objectives** : On successful completion of this course, the student should be well versed in the principles involved in managing the retail business.

#### **Unit I**

Nature and Significance of Management - Objectives of Management - Functions of Management - Setting up a Retail Organization- Factors to be considered in Planning, Assessing a Retail Organization.

#### **Unit II**

Human Resources Environment of Retailing- Recruiting and Selecting Retail Personnel. Compensating Retail Personnel , Supervision of Retail Personnel.

#### **Unit III**

Financial Dimensions of Operations Management – Profit Planning – Asset Management- Preliminary Budget Decisions and Ongoing Budgeting Process.

#### **Unit IV**

Operational Dimensions – Store Security – Insurance – Credit Management – Computerization - Outsourcing – Risk Management.

#### **Unit V**

Ethics in Retail Management – Ethical Values –Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders – Consumerism.

#### **Books for Reference:**

1. **Retail Management** - Gribson G. Vedamani, Jaico publishing House, 2005
2. **Retailing Management Text & Cases** - Swapna Pradhan, The Mc Graw- Hill Companies, 2006
3. **Retail Management Strategic Approach** - Barry,Berman, Joel R Evam- Pearson Education (Singapore) 2002 .

SEMESTER - III  
MATHEMATICS FOR BUSINESS

**Subject Description :** This course aims to expose the students on the Applications of Mathematical Techniques in Business

**Goals :** To enable the students to apply mathematical knowledge to solve business problems.

**Objectives :** On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

**UNIT – I**

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker’s Gain.

**UNIT – II**

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

**UNIT – III**

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

**UNIT – IV**

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

**UNIT – V**

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

**Note:** Theory questions shall be restricted to Section A of the Question Paper

**Books for Reference:**

1. **Navanitham, P.A,**” Business Mathematics & Statistics” Jai Publishers,Trichy-21
2. **Sundaresan and Jayaseelan,**”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampamgiram and Y.Rajan-A** Text book Business Mathematics-Himalaya Publishing House.

-----

Semester-I

Diploma in Cooperative Management  
1.Cooperative Credit and Non-Credit

**SUBJECT DESCRIPTION :** This Course presents the Co-operatives in India which explains the workings of Co-operative institutions practically with problems.

**GOALS :** To enable the students to learn the features and functions of Co-operative societies.

**OBJECTIVES :** On successful completion of the course the students should have to Understand the structure of Credit and Non-Credit co-operative societies in India. Learn about the various co-operative societies like Banking Production,Processing,Marketing,Housing Dairy,Labour,Fishery co-operatives etc.

**CONTENTS:**

**UNIT-I**

Agricultural Co-operative Credit: Classification in India – Co-operative Banking Structure – Advantages of Co-operative Credit – Primary Agricultural Co-operative Banks: Constitution and working – Crop loan procedure- Linking of Credit with Marketing.

District and State Co-operative Banks: Constitution and Working – Mobilizing Deposits- Lending Operations – Overdues- Recovery management

**UNIT-II**

Long Term Credit – Need for Long Term Finance for Agriculture – Need for a separate Agency for providing Long Term Agricultural Finance- Constitution and Working of Primary and State Co-operative Agricultural and Rural Development Banks – Debentures: Types, Procedures, Problems and Sinking Fund.

**UNIT III:**

Non-Agricultural Credit Co-operatives: Constitution and Working of Urban Co-operative Banks, Employees Co-operative Credit Societies, Co-operative Housing Societies and Industrial Co-operative Banks. NABARD and Cooperative Banks.

**UNIT-IV**

Types of Non Credit Co-operatives:Marketing Co-operatives: Origin and Development of Cooperative Marketing in India, Primary and Apex Cooperative Marketing Societies - Their Constitution and Working - Processing: Need and Importance, Types- Sugar Factories, Spinning Mills, Oil Mills. Fruits Processing Societies – Their Constitution and Working, Various forms of assistance from Government and NCDC

**UNIT-V**

Cooperative Farming Societies: Types, Characteristic Features-Causes for Failure - Agro Engineering and Service Societies- Dairy Co-operatives: Place of Dairying in the Indian National Economy, Working of Dairy Co-operatives.

Consumer Co-operatives: Need and Importance, Origin and Development, Types, Structure, Working of Primary, Central and Apex Consumer Co-operatives- NCCF, Supermarkets, Recent Development- Problems-Link With RDC. Working of Primary and Apex Weavers Cooperatives. New Generation Cooperatives.

**REFERENCE**

1. B.Smathur, Co-operation in India, Sahitya Bhawan, 1999.
2. R.D.Bedi, Theory, History & Principals of Co-operation, R.Lall Book Depot,1999-2000
3. B.L.Mathur, Rural Development and Co-operation, RBSA Publishers, 2000.
4. C.R.Reddy, Rural Banking In India, Rainbow Publications,1987.
5. Nakkiran & John Winfred. A.Co-operative Banking in India,Rainbow Publications,1988.
6. B.L.Matur, Rural Development and Co -operation RBSA Publishers, 2000
7. B.S.Mathur, Co-operation in India, Sahitya Bhawan, 1999
8. R.D.Bedi, Theory, History & Principles of Co-operation, R.Call Book Depot, 1999-2000.
9. S.Shanmugasundaram, Weavers Co-operatives, Rainbow, Publications, 1987
10. T.N.Hajela, Principles, Problems and Practice of Co-operation

SEMESTER - IV

## CORPORATE ACCOUNTING - I

**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 through knowledge on the accounting practice prevailing in the corporate.

### **Unit - I**

Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

### **Unit - II**

Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.

### **Unit - III**

Final Accounts of Companies - Calculation of Managerial Remuneration.

### **Unit - IV**

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

### **Unit - V**

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

**NOTE** Distribution of Marks : Theory - 20% Problems - 80%

### **Books for Reference:**

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.** ,”Corporate Accounts “, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
4. **Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.
6. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004

SEMESTER - IV

COMPUTER APPLICATION IN BUSINESS

**Subject Description** : This course is designed to project the utilization of Computers in the Modern Business World.

**Goals** : To enable the students to know the importance of Computer in Business

**Objectives** : After the successful completion of the course the student must be aware of concepts and utilization of computer in day to day life..

**Unit I**

Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.

**Unit II**

Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters.

**Unit III**

Database Processing: Data Vs. Information – Database Management Systems: Meaning – Components – Uses – Limitations – Types.

**Unit IV**

Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource – Business Process Outsourcing.

**Unit V**

Networking – Meaning – Types - Internet : Meaning – Internet Basis - World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.

**Books for Reference:**

1. Fundamentals of Information Technology - Alexis Leon & Mathews Leon
2. Information Technology for Management - Henry C. Lucas
3. Computers and Commonsense - Roger Hunt and John Shellery
4. Management Information System - Dr. S.P. Rajagopalan

## SEMESTER - IV

### COMPANY LAW AND SECRETARIAL PRACTICE

**Subject Description** : This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with secretarial work relating to Corporate Entities. .

**Goals** : To enlighten the students' knowledge on Companies Act.

**Objectives** : After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

#### **UNIT-I**

Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.

#### **UNIT-II**

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.

#### **UNIT-III**

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).

#### **UNIT-IV**

Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer.

#### **UNIT-V**

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman's speech – Writing of Minutes.

#### **Books for reference:**

M.C.Shukla and S.S.Gulshan----Principles of Company Law----S.Chand & Co.,

M.C.Shukla and S.S.Gulshan---- S.Chand & Co.,

N.D.Kapoor----Company Law----Sultan Chand & Sons

M.C.Kuchhal---- Secretarial Practice----Vikas Publications



## SEMESTER - IV

### EXECUTIVE BUSINESS COMMUNICATION

**Subject Description :** This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

**Goals :** To develop the written and oral Business Communication Skills.

**Objectives :** After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

#### **Unit - I**

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

#### **Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

#### **Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

#### **Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

#### **Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

#### **Books for Reference:**

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

## STATISTICS FOR BUSINESS

### **PART – III : Group B : Allied Paper**

**Subject** } : This course introduces the concepts, methods and the application of  
**Description** } : Statistical Tools that are essential for commerce, economics and industry  
**Goal:** To enable the students to learn the Statistical methods and their applications in Commerce  
**Objective** : On successful completion of this course the students shall enrich to solve the  
Statistical problems in commerce

#### **UNIT I :**

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation  
Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

#### **UNIT II :**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.  
Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

#### **UNIT III :**

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.  
Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

#### **UNIT IV :**

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.  
Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

#### **UNIT V :**

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.

#### **Books Recommended:**

1. Statistical Methods by S.P. Gupta
  2. Business Mathematics and Statistics by P. Navaneetham
  3. Statistics by R.S.N. Pillai and V. Bagavathi
  4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
  5. Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden
-

Semester-II

Diploma in Cooperative Management

2.Cooperative Management and Administration

**SUBJECT DESCRIPTION**

This course presents the principles of Co-operative Management, emphasizing managerial functions, explaining internal management of Co-operative organizations and behavioral concepts as applied to Practical Management Problems.

**GOALS**

To enable the students to learn the basic functions, principles and concepts of Co-operative Management.

**OBJECTIVES**

On successful completion of the course the students should have:

Understood co-operative management functions and principles

Learnt the scientific decision making process and problem solving techniques in co-operatives

Learnt the modern trends in co-operative management process.

**UNIT I**

Cooperative Management: Concept and Features. Functions of Management. Objectives Cooperative Management.

**UNIT II**

Democratic Control: Democratic Structure - General Body - Division of Function and Authority – The Board and the Chief Executive – Co-operative Leadership Special Aspects - Development of Professional Management in Co-operatives.

**UNIT III**

Functional Areas of Management in Co-operatives: Production- Marketing - Financial - Personal and Material Management.

**UNIT- IV**

Evaluation of Performance of Co-operatives: Key Result Areas, Performance Evaluation – Operational Efficiency Measurement Criteria for Co-operatives.

**UNIT V**

Cooperative Administration : Government Role in Cooperative Administration – Cooperative Departmental set-up At Different Level - Functional Registrars - Delegation of Powers and Functions Of Registrar - Audit: Departmental Set-Up.

**REFERENCE**

1. Dr. V.Kulandaisamy, Co-operative Management, Arudra Academy, First Edition 2002.
2. M.Kutumba Rao, Professionalisation of Co-operative Management, Rainbow Printers, 1989
3. R.Thirunarayanan, Essays on Human Resource Development in Cooperative in Cooperatives, Rainbow Printers, 1990
4. S.Nakkiran – Co-operative Management, Rainbow Publication
5. A.K Sah, Functional Co-operative Management, Rainbow Publications

SEMESTER - V

HIGHER CORPORATE ACCOUNTING - II

**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 Advanced Corporate Accounting in conformity with the provision of the Companies Act.

**Objectives :** After the successful completion of the course the student should have a through knowledge on the Advanced Accounting Practice prevailing in the Corporates.

**UNIT-I**

Accounting for Mergers and Amalgamation – Absorption and External Reconstruction

**UNIT-II**

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

**UNIT-III**

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

**UNIT-IV**

Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000

**UNIT-V**

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)

**NOTE** Distribution of Marks : **Theory - 20%**    **Problems - 80%**

**Books for Reference:**

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.**, ”Corporate Accounts “, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
- 3.**Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
- 4.**Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C.,Grewal T.S.& Gupta S.L.**,”Advanced Accountancy”,S.Chand&Co, New Delhi.
6. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004.

SEMESTER - V

BANKING THEORY, LAW AND PRACTICES

**Subject Description :** This course aims to enlighten the students on the Recent Trends in Banking and the regulating provisions.

**Goals :** To enlighten the students' knowledge on Banking Regulation Acts.

**Objectives :** After the successful completion of the course the student should have a through knowledge on Indian Banking System and Acts pertaining to it.

**Unit – I**

Definition of Banker and Customer – Relationship between Banker and Customer – Special features of RBI, Banking Regulation Act 1949. RBI Credit Control Measure – Secrecy of Customer Account.

**Unit – II**

Opening of Account – Special types of customer – Types of Deposit – Bank Pass Book – collection banker – Banker lien.

**Unit – III**

Cheque – Features-essentials of valid cheque – crossing – marking and endorsement – payment of cheques-statutory protection duties of paying Banker and collective Banker - Refusal of payment of cheques-Duties of holder & holder in due course.

**Unit – IV**

Loans and advances by commercial bank-lending policies of commercial banks-Forms of securities – lien-pledge-hypothecation and advance against the documents of title to goods – mortgage.

**Unit – V**

Position of surety – Letter of credit – Bills and supply bill - Purchase and discounting of bills Travelling cheque, credit card, Automated Teller system.

**Books for Reference:**

1. Sundharam and Varshney, Banking Theory Law & Practice, Sultan Chand & Sons., New Delhi.
2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance.
4. Basu : Theory and Practice of Development Banking
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice

SEMESTER - V

COST ACCOUNTING

**Subject Description** : This course aims to enlighten the students on the various methods of costing adopted in practice.

**Goals** : To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.

**Objectives** : After the successful completion of the course the student should have a through knowledge on the cost accounting principles and the methods of accounting cost

**UNIT I**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

**UNIT II**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

**UNIT III**

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

**UNIT IV**

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

**UNIT V**

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

**NOTE : Distribution of marks : Theory 40% and Problems 60%**

**Books for Reference:**

1. **S.P. Jain and KL. Narang** , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. **R.S.N. Pillai and V. Bagavathi** , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004

SEMESTER - V  
INCOME TAX LAW AND PRACTICE

**Subject Description :** This course aims to provide an in-depth knowledge on the provisions of Income Tax.

**Goals :** To familiarize the students with recent amendments in Income-tax.

**Objectives :** On successful completion of this course, the student should be well versed in the prevailing act.

**UNIT I**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

**UNIT II**

Heads of Income: Income from Salaries – Income from House Property.

**UNIT III**

Profit and Gains of Business or Profession – Income from Other Sources.

**UNIT IV**

Capital Gains – Deductions from Gross Total Income.

**UNIT V**

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability\_– Assessment of Individuals.

**Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.**

**Books for Reference:**

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, “Income-tax Law and Accounts” Sahithya Bhavan publishers

Semester-III

Diploma in Cooperative Management

3. Cooperative Accounting and Audit

**SUBJECT DESCRIPTION :** This course presents the general principles of Co-operative auditing as applied to different types of Co-operative institutions.

**GOALS :** To enable the students to learn how accounting and auditing is done in co-operatives

**OBJECTIVES :** On successful completion of the course the students should have to: Understand general principles of co-operative accounting and auditing Learn the audit programme of each co-operatives Learn how co-operative accounting and auditing differs from general accounting and auditing.

**CONTENT:**

**UNIT- I**

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.

**UNIT-II**

Ledgers: General Ledger – Different types of Ledger kept by different Co-operatives – Reconciliation of Special Ledger with General Ledger Balance – Statement of Receipts and Disbursement: Preparation and its use – Difference between Statement of Receipts and Payments and Trial Balance – Final accounts.

**UNIT III**

Audit - Its Origin - Definition - Objects - Advantages. Nature and Scope of Audit -Various kinds of Audit - Commencement of Audit Programme - Routine Checking of Vouching and its meaning- Vouching of Cash Transaction – Importance of Routine Checking.

Verification and Valuation of Assets and Liabilities: Meaning - Mode of Valuation of various Assets and Liabilities - Depreciation – Definition – Objects, Methods, – Reserve: Meaning - Definition – Various Reserves –

**UNIT IV**

Cooperative Audit: Definition, Nature, Scope, objectives and Advantages- Various Kinds of Audit Differentiate Commercial and Cooperative Audit- Internal Check and Internal Audit - Rights, Duties and Responsibilities of Auditor. Distinguish Audit from Inspection and Supervision - Commencement of Audit: Audit Programme - Mechanical and Administrative Audit – Methods

**UNIT V**

Audit Programme for Selected Societies: Various stages of Audit in Cooperative Credit Institution - Marketing Society, Consumer Stores, Housing Society, Milk Supply Society, Industrial Cooperative, Classification on the Reserve Bank of India Standard -Preparation of Final Audit Memorandum and Its Enclosures.

**REFERENCE**

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.
4. R.G.Saxena, Principles and Practice of Auditing Himalaya Publishing House, Reprint1999( 4<sup>th</sup> Revised Edition), 1999.
5. D.R.Kapoor, Hand Book Of Co-operative Audit, Anmol Publications Pvt Ltd, 1998
6. BN.Tandan,S.Sudhorsanan,S.Sundhra Babu,a Hand Book of Practical Auditing,S.Chand&Co.Ltd,2000.
7. B.N.Tandon, A Hand Book Of Practical Auditing, S.Chand And Company Ltd, 2003.



## SEMESTER - VI

### MANAGEMENT ACCOUNTING

**Subject Description :** This course aims to develop an understanding of the conceptual framework of Management Accounting

**Goals :** To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.

**Objectives :** After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

#### UNIT I

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

#### UNIT II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

#### UNIT III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

#### UNIT IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

#### UNIT V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks : Theory 40% and Problems 60%

#### Books for Reference:

1. **Dr. S.N. Maheswari.** “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi,2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing House.

**SEMESTER - VI**  
**PRINCIPLES OF AUDITING**

**Subject Description :** This course aims to create interest in the minds of students towards Auditing Profession.

**Goals :** To familiarize the students with the Principles of Auditing.

**Objectives :** On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

**Unit – I**

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

**Unit – II**

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

**Unit – III**

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

**Unit – IV**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

**Unit - V**

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

**Books for Reference:**

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”
4. **Kamal Gupta**, “Auditing “ , Tata Mcgriall Publications

## SEMESTER - VI

### INDIRECT TAX

**Subject Description :** This course aims to provide knowledge on the Indirect Tax.

**Goals :** To familiarize the students with the major in.

**Objectives :** On successful completion of this course, the student should be well versed in the prevailing act.

#### UNIT- I

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

#### UNIT-II

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labelling and branding of goods- Valuation of excisable goods - Registration in Central Excise - Procedure for Registration - Automatic or Deemed Registration.

#### UNIT-III

VAT: Terms and Definitions – VAT System in Tamilnadu – Registration of Dealers – Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – main features.

#### UNIT-IV

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

#### UNIT-V

Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration - Voluntary Registration - Security from dealer-registration procedure.

#### **Books for Reference:**

1. **V.S.Datey**, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002
2. **Balachandran**, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006.

**R.L.Gupta V.K.Gupta**, “Indirect Tax”

Semester-IV

Diploma in Cooperative Management

4.Cooperative Law and Allied Laws

**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.

**CONTENT:**

**UNIT I**

General: Importune of Legal frame work for Co-operatives – History of Co-operative Legislation in India – Pre Independence and Post Independence – Model Co-operatives Act (1991) – Multi-unit 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 – Supersession- Surcharge — Dispute – Offences and Penalties.

**UNIT IV**

Arbitration –Winding up of Registered Societies – Execution of Orders- Co-operative Tribunals – Appeals – Revision – Review – Provisions 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 Cooperatives Act, Planning Commission, Govt.of India (May 1991).

\*\*\*\*\*

<b>List of Elective Papers (Colleges can choose any one of the paper as electives)</b>		
<b>Elective – I</b>	A	<b>Business Finance</b>
	B	<b>Brand Management</b>
	C	<b>Fundamentals of Insurance</b>
<b>Elective – II</b>	A	<b>Entrepreneurial Development</b>
	B	<b>Supply Chain Management</b>
	C	<b>Principles of Web Designing</b>
<b>Elective - III</b>	A	<b>Financial Markets and Institutions</b>
	B	<b>Insurance Legislative Framework</b>
	C	<b>Project Work &amp; Viva-Voce</b>

Elective – I	A	BUSINESS FINANCE
--------------	---	------------------

**Subject Description** : This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

**Goals** : To enable the students to know the intricacies of Business Finance.

**Objectives** : On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

#### **Unit – I**

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

#### **Unit – II**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

#### **Unit – III**

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

#### **Unit – IV**

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

#### **Unit – V**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

#### **Books for Reference:**

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain

Elective – I	B	BRAND MANAGEMENT
--------------	---	------------------

## **Objective**

To teach the importance of brand and its impacts among the customers

### **Unit I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

### **Unit II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

### **Unit III**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

### **Unit IV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

### **Unit V**

Brand Strategies: Designing and implementing branding strategies – Case studies

## **REFERENCES:**

- Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.  
Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.  
Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.  
Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.  
S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.  
Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

Elective – I	C	FUNDAMENTALS OF INSURANCE
--------------	---	---------------------------

### **Objective**

To impart theoretical base on fundamentals principles of insurance business

### **Unit I**

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

### **Unit II**

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

### **Unit III**

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

### **Unit IV**

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

### **Unit V**

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

### **Suggested Reading**

1. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956.

Elective – II	A	ENTREPRENEURIAL DEVELOPMENT
---------------	---	-----------------------------

**Subject Description :** This course enables the students to know the fundamentals of being a good entrepreneur.

**Goals :** To enable the students to learn the concept of Entrepreneurship

**Objectives :** On successful completion of this course, the student should be well versed in Concept relating to entrepreneur , Knowledge in the finance institution, project report incentives and subsidies.

### Unit – I

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

### Unit – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

### Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

### Unit – IV

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

### Unit – V

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

### Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu



Elective – II	B	SUPPLY CHAIN MANAGEMENT
---------------	---	-------------------------

### **Objective**

To create awareness about the supply chain activities taken in order to deliver the goods

### **Unit I**

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

### **Unit II**

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

### **Unit III**

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

### **Unit IV**

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

### **Unit V**

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

### **Reference Books:**

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32

Elective – II	C	PRINCIPLES OF WEB DESIGNING
---------------	---	-----------------------------

### **Objective**

To impart the conceptual knowledge in creating a web page

### **Unit I**

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.

### **Unit II**

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary

### **Unit III**

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

### **Unit IV**

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

### **Unit V**

Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages

### **Text Books**

1. Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donnell (Platinum Edition) (PHI)
2. PERL & CGI by Elizabeth Castro (Pearson Education)

Elective – III	A	FINANCIAL MARKETS AND INSTITUTIONS
----------------	---	------------------------------------

**Subject Description :** This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

**Goals :** To enable the students to know the functioning of Indian Financial Markets and Institutions.

**Objectives :** On successful completion of this course, the student should know about the methods of financing by this agencies and the key role played by them in Corporate Financing.

### **Unit – I**

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

### **Unit – II**

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

### **Unit – III**

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

### **Unit – IV**

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

### **Unit – V**

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India,

### **Books for Reference:**

- |   |                      |
|---|----------------------|
| 1. Essentials of Business Finance           | - R.M. Sri Vatsava   |
| 2. Financial Management                     | - Saravanavel        |
| 3. Financial Management                     | - L.Y. Pandey        |
| 4. Financial Management                     | - S.C. Kuchhal       |
| 5. Financial Management                     | - M.Y. Khan and Jain |
| 6. Principles of Financial Management       | - S.N. Maheshwari    |
| 7. Financial Management Theory and Practice | - Prasanna Chandra   |

Elective – III	B	INSURANCE LEGISLATIVE FRAMEWORK
----------------	---	---------------------------------

**Objective :**

To provide basic knowledge about the insurance laws in India

**Unit I**

Insurance Act 1938

**Unit II**

LIC Act 1956

**Unit III**

Insurance Regulatory & Development Authority Act 1999

**Unit IV**

Consumer protection Act 1985 applicable to Insurance Companies

**Unit V**

Ombudsman scheme

**Suggested Reading**

- 1 Mishra M. N: Insurance principles and practice; S Chand & co. New Delhi
- 2 Insurance Regulatory Development Acts 1999
- 3 Life Insurance Corporation Acts 1956

Elective – III	C	Project Work & Viva-Voce
----------------	---	--------------------------

\*\*\*\*\*