

B.Com. Cooperation

Syllabus

AFFILIATED COLLEGES

Program Code: 2AE

2021 – 2022 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A++” Grade by NAAC,
Ranked 21st among Indian Universities by MHRD-NIRF)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.Com.-Cooperation program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	To transform and empower women graduates to meet the global challenges through holistic education in terms of recent teaching methodologies.
PEO2	To graduates the women to attain excellence in communication skills, leadership qualities and negotiating career path ways.
PEO3	To facilitate socio- economic development in rural areas by graduating young women in the society.
PEO4	To make Positive Contributions to Cooperative movement by promoting Cooperative education, training and development.
PEO5	The young women cooperators will actively contribute their knowledge and experience towards the accomplishment of desired goals.



Program Specific Outcomes (PSOs)	
After the successful completion of B.Com. Cooperation program, the students are expected to	
PSO1	To understand the main concept of Principles of cooperation; and to enrich the Social, Cultural & Ethical Values of Cooperation, through the study on the Models of Cooperation which paved way for the establishment of Various Credit & Non Credit Institutions; as well as to know the major difference between Cooperation and other economic Systems and to promote Cooperative education, Extension and Research for the development of Community as a whole.
PSO2	Students will acquire knowledge regarding Genesis, Growth, Structure and Functions of Cooperative Credit as well as Noncredit Cooperatives at Primary Level/District Level,/State Level and National Level in India.
PSO3	To pursue knowledge on cooperative act and rules and to know the recent trends and development in Cooperative Legislation.
PSO4	To enhance the process of organizing and directing the resources of a cooperative enterprise towards the accomplishment of desired goals.
PSO5	To gain practical knowledge regarding the general working of Primary/District and State Level Cooperative institutions by undergoing Practical Training visit and Internship Training Programme of a Selected Cooperative Institutions at Primary/district/ and State Level.
PSO6	Gather knowledge in the chosen field of computer (i.e) M.S Office, Tally & HTML & Internet
PSO7	Adopting auditing skills, critical thinking and problem solving skills related to taxation of individuals, flow-through entities, and corporations and to recognize potential opportunities for the savings and tax planning.

Program Outcomes (POs)	
On successful completion of the B.Com. Cooperation program	
PO1	To Emerge in the field of cooperation and to cater the needs of cooperatives as well as the society.
PO2	To Gather knowledge and innovative thinking skills in the area of cooperation, Commerce and Management.
PO3	To attain Practical knowledge in Core/ allied/ Skill based & Elective disciplines. (Eg- Cooperation, Commerce, Finance, Marketing, Management.)
PO4	Address to the challenges and opportunities in Cooperative Sector and to train them with required skill for cooperative enterprises and leadership.
PO5	To enrich the students' knowledge in modern marketing, business communication, management of human resource and stimulate global business through effective entrepreneurial skills etc.



BHARATHIAR UNIVERSITY: COIMBATORE 641 046

B. Com-COOPERATION Curriculum

(For the students admitted during the academic year 2021 – 22 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
I	Language – I	4	6	-	50	50	100
II	English – I	4	6	-	50	50	100
III	Core - I Principles of Cooperation	4	5	-	50	50	100
III	Core - II Principles of Accountancy	3	6	-	50	50	100
III	Allied : I Business Organization & Office Management	4	5	-	50	50	100
IV	Environmental Studies	2	2	-	---	50	50
Total		21	30	-	250	300	550
SECOND SEMESTER							
I	Language – II	4	6	-	50	50	100
II	English – II	4	6	-	50	50	100
III	Core - III Co-operative Financial Institutions in India	4	5	-	50	50	100
III	Core - IV Financial accounting	3	6	-	50	50	100
III	Allied : II Principles of Management	4	5	-	50	50	100
IV	Value Education - Human Rights	2	2	-		50	50
Total		21	30	-	250	300	550
THIRD SEMESTER							
III	Core - V Production, Trade and Service Cooperatives	4	5	-	50	50	100
III	Core - VI Mathematics – I	4	5	-	50	50	100
III	Core - VII Microsoft Office – Practical	4	-	5	50	50	100
III	Core - VIII Cost Accounting	4	5	-	50	50	100
III	Allied : III Business Economics	4	5	-	50	50	100
IV	Skill Based Subject : 1 Company Law & Secretarial Practice	3	3	-	50	50	50
IV	<u>Tamil Advanced Tamil (or) Non Major</u>	2	2	-	-	50	50
	Elective - I (Yoga for Human excellence) // women's Rights// Constitution of India						
Total		25	25	5	300	350	650
FOURTH SEMESTER							
III	Core - IX Tally – Practical	3	-	4	50	50	100
III	Core - X Mathematics – II	4	5	-	50	50	100
III	Core - XI Management Accounting	4	5	-	50	50	100

III	Core - XII Taxation Law and Practice	4	5	-	50	50	100
III	Allied : IV Indian Economy	4	5	-	50	50	100
IV	Skill Based Subject : II Marketing Management	2	2	-	25	25	50
	NAAN MUTHALVAN-Digital Skills for Employability – Office Fundamentals	2	2	-	25	25	50
	http://kb.naanmudhalvan.in/Special:Filepath/Microsoft_Course_Details.xlsx						
IV	Tamil/Advanced Tamil (or) Non Major Elective - II (General Awareness)	2	2	-	-	50	50
Total		25	26	4	300	350	650
FIFTH SEMESTER							
III	Core - XIII Co-operative Legislation	4	6	-	50	50	100
III	Core - XIV Corporate Accounting	4	6	-	50	50	100
III	Core - XV Practical Training	4	-	5	50	50	100
III	Core - XVI Business Communication	4	5	-	50	50	100
III	Elective -1 * Theory and Practice of Banking	4	5	-	50	50	100
IV	Skill Based Subject : III Management Information System	3	3	-	50	50	100
Total		23	25	5	300	300	600
SIXTH SEMESTER							
III	Core - XVII Co-operative Management & Administration	4	5	-	50	50	100
III	Core - XVIII General & Co-operative Audit	4	5	-	50	50	100
III	Core - XIX Internship	4	-	5	50	50	100
III	Elective - II HTML & Internet (Fully Practical)	4	-	5	50	50	100
III	Elective - III Entrepreneurship Development	3	5	-	50	50	100
IV	Skill Based Subject : IV Human Resource Management	2	3	-	25	25	50
V	Extension Activities	2	-	-	-	50	50
	Digital Banking and Audit Essentials for Employability (Fintech-I) – Naan Mudhalvan Course	2	2	-	25	25	50
Total		25	25	10	300	350	650
Grand Total		140	160	18	1700	1950	3650

\$ 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)

*English II- University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25 marks.

**Naan Mudhalvan – Skill courses- external 25 marks will be assessed by Industry and internal will be offered by respective course teacher.

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	Disaster Management





Course code	B.Com. Cooperation			L	T	P	C
Core Paper: II	PRINCIPLES OF COOPERATION			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To introduce the principles and thoughts of cooperation 2. To know the functions of cooperatives and other form of economic system 3. To understand the importance of cooperative education and training 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	The students will understand the history and principles cooperation						K2
2	To Understand the different school of cooperative thoughts						K1
3	The students gain knowledge about the cooperation and other form of economic organisation						K3
4	To know about the origin & Development of foreign Cooperatives						K2
5	To make students understand about the Cooperative movement in India						K1
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Evolution of Co-operation					10-- hours	
Concept – Features – Benefits of Cooperation. Co-operative Principles: Meaning – Evolution of Cooperative Principles – Rochdale Principles – Reformulation of Cooperative Principles by ICA 1937, 1966 – ICA Cooperative Identity Statement 1995: Definition, Values and Principles. – Need and Importance – Arrangements for Co-operative Education and Training in India at Different Levels – ICA- Sectoral Organization.							
Unit:2	Co-operative Thoughts					10-- hours	
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:3	Co-operative and Other Forms of Economic System					10-- hours	
Capitalism, Socialism and Co- operation – Co-operation as a Balancing Sector - Cooperation as a System, Sector and a Movement – Place of Cooperation in open, closed and Mixed Economics - Co-operation and Public Utility Concerns, Trade Union, Self-Help Groups and Cooperatives.							
Unit:4	Co-operation in Foreign Countries					10-- hours	
Co-operative Credit Movement in Germany – Consumer Co- operatives in U.K and Sweden – Dairy Co-operatives in Denmark.							
Unit:5	Co-operative Movement in India					10-- hours	

Genesis of Co-operative Movement in India – Development during Pre-Independence and Post Independence Era; Strategies for Co-operative Development: Co- operative Extension, Co-operative Education and Training.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		52-- hours
Reference Books		
1	Dr. B.S.Mathur, Co-operation in India – Sahitya Bhawan, 1999 and2010.	
2	A.John Winfredand V.Kulandaiswamy, Co-operative Thought, Rainbow Publications,1987.	
3	Dr.O.R.Krishnaswami and Dr. V. Kulandaiswamy, Co-operation Concept and Theory, Arudra Academy, Firat Edition2000.	
4	R.D.Bedi, Theory, History and Principles of Co-operation, R.Lall Book Depot, 1999-2000.	
5	Dr.V.Kulandaiswamy, Co-operative Dairying In India, Rainbow Publications, 1986.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	www.ica.coop	
2	www.ncui.coop	
Course Designed By: Dr.S.KESAVAN		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	S	S	S
CO3	S	M	M	M	S
CO4	S	M	S	L	M
CO5	S	L	S	M	S

*S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
Core Paper: II	PRINCIPLES OF ACCOUNTANCY			3			3
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To enable the students to learn the basic concepts of accounting and systematic methods followed to the business. 2. To gain the fundamental knowledge about the accounting system 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	The students gain the fundamental knowledge, procedures and methods of accounts.						K2
2	To gain the preparation of trail balance, PL A/C and Balance sheet of corporations						K1
3	Rectifying the errors and prepare bank statements						K3
4	The students gain knowledge about the bill of exchange, preparation of receipts and payment, income and expenditure records, various types of accounts Etc.						K2
5	Prepare consignment account and joint venture accounts						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Introduction to Accountancy					12-- hours	
Need for Accounting – Definition – Book Keeping- Accounting Concepts and Conventions- objectives – limitations – Advantages – Methods of Accounting – Journal and Ledger – Subsidiary Books – Cash Book – Different types of Cash Books (Simple Problems).							
Unit:2	Preparation of Trial Balance					12-- hours	
Final Accounts – Uses – Closing entries – Capital and Revenue items –Trading accounting - Profit and Loss Account- Balance sheet –Adjusting entries (Simple Problems) - Common Accounting System in Co-operatives.							
Unit:3	Errors					10-- hours	
Meaning-Types of errors –Errors and their rectification- Bank Reconciliation Statement- Meaning-Methods of preparation of BRS (Simple Problems).							
Unit:4	Bills of Exchange					14-- hours	
Definition-Features-Advantages-Types of Bills of Exchange. - Accounts of Non- Trading concerns, Receipts and Payments Accounts- Income and Expenditure Accounts-Balance Sheet. (Simple Problems).							
Unit:5	Consignment Account					12-- hours	
Meaning-Features-important terms-Distinction between Sale and Consignment and Joint Ventures- (Simple Problems)							

Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
Total Lecture hours					62-- hours
Reference Books					
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. Ltd1992.				
3	T.S.Grewal, Double Entry Book Keeping, Sultan Chand and Sons,1999.				
Note: Distribution of Marks for theory and Problems shall be 40% and 60 % respectively.					
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By: Dr.S.R.NITHYANAND					
Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	S	S	S	S	S
CO3	M	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
ALLIED PAPER: I	BUSINESS ORGANISATION & OFFICEMANAGEMENT			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand different nature of business organisations. 2. To enable the students to gain knowledge about the business methods, types and decision making. 3. Assess the functions and significance of office. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	The students had known the nature and scope of business.						K2
2	The students can able to start and run a business effectively in the location of business.						K1
3	Acquire skills to functions and procedure of stock exchange.						K1
4	Apply the procedural aspects of sifting of office.						K2
5	The students acquire the office machine, equipments and data processing system.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Nature and Scope of Business					10-- hours	
Forms of Business organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprises.							
Unit:2	Location of Business					10-- hours	
Factors influencing Location, Localization of Industries – Size of Firms, Source of finance – shares, Debentures, Public Deposits, Bank Credit and Trade credit – Relative Merits and Demerits.							
Unit:3	Stock Exchange					10-- hours	
Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares – Trade Association – Chamber of Commerce.							
Unit:4	Office					10-- hours	
Its Functions and Significance – office layout and office accommodation – filing and Indexing.							
Unit:5	Office machines and equipments					10-- hours	
Data processing systems – EDP – Uses and Limitations – Office furniture.							

Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
Total Lecture hours					52-- hours
Reference Books					
1	Y.K.Bhusan, Business organization and Management, S.chand & sonsLtd.				
2	Shukla, Business organization and Management, S.chand & sonsLtd.				
3	Saxsena, Business Administration, SahityaBhavan.				
4	Singh B.P and Chopra, Business, organization and Management, Dhanpat Rai & Sons.				
5	R.K.chopra, Office Management, Himalaya PublishingHouse.				
6	Sherlaker S.A, Modern Business Organization andManagement, 1992.				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By: Dr.S.KESAVAN					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	M
CO2	M	L	M	S	L
CO3	S	M	S	M	M
CO4	S	M	M	M	M
CO5	M	S	M	S	S

*S-Strong; M-Medium; L-Low



***Second
Semester***

Course code	B.Com. Cooperation			L	T	P	C
ALLIED PAPER: III	COOPERATIVE FINANCIAL INSTITUTIONS IN INDIA			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand the origin and the development of cooperative credit. 2. To gain knowledge about various commission and committee on cooperative credit. 3. To know about cooperative credit structure (ST,MT,LT) 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Identify cooperative credit methods and structure of credit						K1
2	Describe the cooperative development and recommendation of various committees						K2
3	To gain knowledge about functions of CCB and state cooperative bank.						K2
4	To know the significance of Long term structure.						K1
5	Describe the constitutions and functions of non-agricultural credit cooperatives.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Agricultural Co-operative Credit					10-- hours	
Classification of Cooperatives as Agriculture and Non- Agricultural- Cooperatives Credit-Banking Structure: S.T., M.T.,& L.T., Principles of Good Credit System – Advantages of Co-operative Credit - PACS: Constitution and Working, Crop Loan, Re- organization of PACS., S.T. Loan policy and Procedure, Linking of Credit with Marketing- M.T. Credit: Purpose and Security.NFS lending & Micro Credit.							
Unit:2	Cooperative Development					10-- hours	
Meaning, Economic Planning and Cooperative - Place of Co-operation in Five Year Plans - Recommendations of Important Committees: Mehta Committee, Mirdha Committee, AIRCSC, AIRCRC, CRAFTICARD, ACRC, Task Force on Short Term and Long Term Co-operative Credit Structure (VaidhyanathanCommittee).							
Unit:3	DCCB & SCB					10-- hours	
Its Significance in the Credit Structure - Constitution and Working- Mobilization of Deposits- Lending Operations- Over dues and NPA, Apex Banks: Constitution and Working- Functioning of National Federation of State Cooperative Banks.							
Unit:4	L.T. Credit					10-- hours	
Need for a Separate Agency to provide L.T. Credit- Constitution and Working of Primary and State Co-operative Agricultural and Rural Development Bank-Debentures: Types, Procedures, Problems and Sinking Fund-National federation-single Window Co-operative Credit Delivery System-Multi Agency Approach.							

Unit:5	Non-Agricultural Credit Co-operatives	10-- hours			
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.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours		52-- hours			
Reference Books					
1	B.Smathur, Co-operation in India, Sahitya Bhawan,1999.				
2	R.D.Bedi, Theory, History And 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 Pubications,1987.				
5	Nakkiran and John Winfred. A. Co-operative Banking In India, Rainbow Publications, 1988.				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
Course Designed By: Dr.S.KESAVAN					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	M	M
CO3	M	M	S	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	M

*S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
Core Paper: IV	FINANCIAL ACCOUNTING			3			3
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand the basic knowledge in financial accounting. 2. To enable the students to prepare the financial statements. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Understand the fundamental concept of financial accounting						K1
2	To learn the procedure of self balancing system						K3
3	To estimate profit through statement of affairs method and conversion method						K2
4	Impact of decentralization and centralisation of accounting procedure						K3
5	Understand the significance of hire purchase system						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Financial Accounting					10-- hours	
Definition – Scope – Functions – Limitations. Depreciation – Causes Methods of Depreciation - Straight Line Method and Diminishing Return Method - Provision and Reserves – Types of Reserves (Simple Problems).							
Unit:2	Self Balancing Ledger					10-- hours	
Meaning – Debtors Ledger – Creditors Ledger – General Ledger – Advantages of Self Balancing System – Procedure of Self Balancing – Accounting Aspects (Simple Problems).							
Unit:3	Single Entry System					10-- hours	
Meaning and features - Ascertainment of Profit – Statement of Affairs – Conversion Method (Simple Problems)							
Unit:4	Departmental Accounts					10-- hours	
Meaning – Need – Advantages – Distinction between Departments and Branches – Transfer at Cost or Selling Price (Simple Problems) - - Branch Account: Meaning – Objects – Types of Branches – Dependent Branch – Branch account and preparation of Branch Trading, Profit & Loss & Balance Sheet. (Excluding foreign branches) (Simple Problems).							
Unit:5	Hire Purchase and Installment Purchase System					10-- hours	
Definition – Features – Installment Purchase System – Distinction between Hire Purchase and Installment Systems – Hire Purchase Trading Account - Goods on Sale or Return (Simple Problems).							
Unit:6	Contemporary Issues					2 hours	

Expert lectures, online seminars – webinars					
Total Lecture hours					52-- hours
Reference Books					
1	S.P.Jain and K.L.Narang, Financial Accounting, Kalyani Publishers, 1994.				
2	T.S.Reddy and A.Murthy, Financial Accounting, Morgham Publications, 2005.				
3	Jain And Narang, Advanced Accountancy, S.Chand And Co, 2000.				
4	M.C.Shukla, Advanced Accountancy, S,Chand And Co, 2000				
5	R.C.Gupt and Padhasamy, Sultan And Co, 2003.				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By: Dr S.R.NITHYANAND					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	M	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	M

*S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
ALLIED PAPER: II	PRINCIPLES OF MANAGEMENT			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To know the functions and contributions of management thinkers. To understand the functions of planning in a management. To identify the structure of an organization along with the departmentalisation 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	The describe management concepts and principles.						K1
2	To prepare the efficient business plans and decision making process.						K2
3	To develop the Line and staff authority in an organisation						K1
4	To understand the Principles of Effective Communication						K3
5	To identify the tools and techniques of control.						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Definition of Management					10-- hours	
Functions of Management- Planning, Organization, Staffing, Directing, Coordinating And Controlling-The Evolution of Management: Contribution of F.W. Taylor, Henry Fayol, Douglas Mc Gregor, Mary Parker Follet, Elton Mayo, Peter F. Drucker.							
Unit:2	Planning					10-- hours	
Meaning, Importance, Types- Objectives, Steps, Guidelines for Effective Planning -Decision Making Process.							
Unit:3	Organizing					10-- hours	
Meaning, Objectives and Principles of Organizing, Span of Management-Factors Governing The Span of Management – Departmentalization - Delegation of Authority And Responsibility - Centralization And Decentralization of Authority Advantages - Disadvantages - Line and Staff Authority- Staffing: Meaning, Process and Performance Appraisal.							
Unit:4	Directing					10-- hours	
Meaning, Principles of Direction - Communication: Process Barriers-Principles of Effective Communication- Motivation: Theories- Mallow's Need Hierarchy Theory and Herzberg's Two Factors Theory.							
Unit:5	Controlling					10-- hours	
Need, Types, Essentials of Good Control -Tools and Technique of Control, Co-ordination: Meaning, Types, Techniques of Coordination.							

Unit:6	Contemporary Issues					2 hours
Expert lectures, online seminars – webinars						
					Total Lecture hours	52-- hours
Reference Books						
1	T.Ramasamy, Principles of Management, Himalaya Publishing House,2004					
2	Dinkar Pagare, Business Management, Sultan Chand And Sons,2000					
3	Kathiresan and Radha, Principles of Management, Prasana chand & Co,1995.					
4	R.Sharma, Principles of Management, Lakshmi Narain Agarwal,1997.					
5	L.M.Prasad, Principals And Practice Of Management, Sultan Chand and Sons, 1996					
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1						
2						
3						
Course Designed By: Dr.R.VASAKARAJAN						
Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	M	M	S	S	
CO2	S	S	M	M	S	
CO3	S	S	S	S	M	
CO4	S	M	M	S	S	
CO5	S	M	S	M	S	

*S-Strong; M-Medium; L-Low



***Third
Semester***

Course code	B.Com. Cooperation			L	T	P	C
Core Paper: V	PRODUCTION, TRADE AND SERVICE COOPERATIVES			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To gather the functions of Milk Producers Cooperatives. 2. To acquire the various types of marketing Cooperatives. 3. To understand the functions of consumer Cooperatives. 4. To know about the industrial and processing cooperatives. 5. To acquire the various types of Non-Credit Cooperatives. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Imbibe the methods of marketing by primary agricultural producers cooperative marketing society ltd						K1
2	Gather knowledge regarding the method of processing of milk by dairy cooperatives.						K2
3	To know the impact of consumer cooperatives in regulating the prices of consumer goods						K1
4	Scope of employment opportunities created by industrial cooperatives in rural India						K3
5	Role of miscellaneous and service cooperatives in the upliftment of community as a whole.						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Marketing Co-operatives					10-- hours	
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:2	Dairy Co-operatives					10-- hours	
Place of Dairying in the Indian National Economy, Structure of Dairy Co- operatives- NDDB - AMUL Pattern: Working and Functions of National Dairy Cooperative Federation - State Cooperative Milk Producers Federation -District Cooperative Milk Producers Union and Primary Cooperative Milk Producers Society, Operation Flood Schemes, Recent Developments and its problems.							
Unit:3	Consumer Co-operatives:					10-- hours	
Need and Importance, Origin and Development, Structure, Working of Primary, District , Apex Consumer Co-operatives and NCCF, Supermarkets, Recent Development and its problems.							
Unit:4	Industrial and Processing Co-operatives:					10-- hours	

Origin, Types and Development of Industrial Co- operatives in India. Handlooms Weavers Co- operatives: Constitution and Working of Primary Societies and Apex Societies-Processing Co- operatives - Need, Importance, Spinning Mills, Sugar Factories - Tea factory: Constitution and Working.					
Unit:5	Other Co-operatives				10-- hours
Labour Contract Societies, Co-operative Printing Press - Co-operative Hospitals, Co-operative Publishers and Colleges - Fisheries Co-operatives and Forest Produce Co- operatives (LAMPS) and New Generation Cooperatives.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
				Total Lecture hours	52-- hours
Reference Books					
1	B.L.Matur, Rural Development and Co –operation RBSA Publishers,2000				
2	B.S.Mathur, Co-operation In India, Sahitya Bhawan,1999				
3	R.D.Bedi, Theory, History and Principles of Co-operation, R.Call Book Depot,1999-2000.				
4	S.Shanmugasundaram, Weavers Co-operatives, Rainbow, Publications, 1987				
5	T.N.Hajela, Principles, Problems and Practice of Co-operation.				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By:Dr.S.R.NITHYANAND					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	M	M	S	M
CO3	M	S	S	M	S
CO4	M	M	S	M	M
CO5	S	M	M	M	M

*S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
Core Paper: VI	MATHEMATICS-I			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To gain the basic arithmetical knowledge about the mathematics. To understand the basics of statistical tools used. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	To know about the methods of data collection.					K1	
2	To Acquire Knowledge regarding the different methods of sampling techniques					K2,K3	
3	Analyze the various methods of measuring variations					K3	
4	Analyze and apply the techniques of correlation and regression					K2	
5	Realize the trend and techniques through time series and index number.					K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Statistics					10-- hours	
Meaning – Functions– Limitations – Statistical Enquiry: Planning the Enquiry, Various Stages of Enquiry – Collection of Data – Primary and Secondary Data – Statistical Methods for Collecting Primary Data- Types of Enquiry, Design and Forms of Questionnaire, Field Work, and Preparation of Report.							
Unit:2	Sampling Techniques					10-- hours	
Population and Sample, Principles of Sampling, Methods of Sampling, Sampling and Non-Sampling Errors. Classification and Tabulation: objectives -Diagrammatic, Graphical Representation of Data: Types, Frequency-Meaning, Illustrations, Graphs of Frequency Distribution, Histogram, Frequency Polygon, Ogives (Note: Simple Problems Included)							
Unit:3	Measures of Central Value					10-- hours	
Objectives of Averaging, Types: Arithmetic Mean, Weighted Mean, Geometric Mean, Harmonic Mean, Median, Mode, Quartiles, Deciles And Percentiles (Note: Simple Problems Included) Measures of Variation: Meaning, Types, Ranges, Quartile Deviation, Mean Deviation, Standard Deviation, Co-efficient of Variation, , Lorenz Curve. (Note: Simple Problems Included)							
Unit:4	Correlation					10-- hours	
Meaning, Types- Karl Pearson's Co-efficient of Correlation and Rank Order Methods (Simple Problems). Regression: Meaning, Regression Equations and Regression Coefficient.							

Unit:5	Time Series	10-- hours			
Meaning, Uses, Components, Moving Average Method, Least Square Method $Y = a+bx$ only. (Note: Simple Problems Included) Index Numbers - Meaning, Uses, Problems in Construction, and Unweighted Numbers, Paassches and Laspeyers Methods. (Note: Simple Problems Included).					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours		52-- hours			
Reference Books					
1	R.S.N. Pillai and V.Bagavathi, Statistics, S.Chand and Company Ltd,2001				
2	S.P.Gupta, Statistical Methods, Sultan Chand and Sans,2000.				
3	P.A. Navaneethan – Business Mathematics and Statistics, JaiPublishers				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By:Dr.R.VASAKARAJAN					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	M	M	M	M
CO3	M	S	M	S	M
CO4	S	S	M	S	S
CO5	S	M	S	M	S

*S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C	
Core Paper: VII	MICRO SOFT – OFFICE-PRACTICAL			4			4	
Pre-requisite				Syllabus Version				
Course Objectives:								
The main objectives of this course are to:								
To understand the basic principles of Computer and MS office								
To learn about the preparation of Power Point presentation								
To prepare the BRS and Pay Roll Accounting.								
To understand of MS ACCESS								
Expected Course Outcomes:								
On the successful completion of the course, student will be able to:								
1	Apply and practices for Micro office word						K1	
2	Gain knowledge on MS Excel						K2	
3	Prepare mark sheet through MS Access						K3	
4	To understand database and its fundamentals.						K3	
5	Prepare a power point presentation for organisation chart						K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create								
Unit:1	MS WORD					15-- hours		
<ol style="list-style-type: none"> 1. Preparing a neat aligned, error free document, add header and footer, also perform find & replace operation and define bookmarks. 2. Preparing document with special effects and adding new symbols and frames. 3. Preparing documents with inset pictures object and data box 4. Preparing labels 5. Preparing the document in newspaper column layout 6. Perform mail merger operation and preparing labels. 7. Type the text, change the font size at 20, align the text to left, right and justify & centre and underline the text. 8. Prepare the job application letter enclosing your bio-data 9. Demonstrate one concept by linking an excel worksheet into word document 10. Type the text, check spelling and grammar, bullets and numbering list items. 								
Unit:2	MS EXCEL					15-- hours		
<ol style="list-style-type: none"> 1. Entering and printing worksheet 2. Worksheet using formulas 3. Worksheet manipulation for electricity bill preparation 4. Drawing graphs to illustrate class performance 5. An excel worksheet contains monthly sales details of five companies. 								
Unit:3	MS ACCESS					10-- hours		
<ol style="list-style-type: none"> 1. Simple commands perform sorting on name, place and in code of students 								

database and address printing using label format 2. Payroll processing 3. Mark sheet preparation 4. Inventory control 5. Report preparation						
Unit:4	MS POWER POIONT					10-- hours
1. Prepare a power point presentation with at least sides for department managerial function 2. Draw an organization chart with minimum three hierarchical levels. 3. Sign an advertisement campaign with minimum three slides. 4. Insert an excel chart into a power point slide.						
Unit:5	Contemporary Issues					2 hours
Expert lectures, online seminars – webinars						
					Total Lecture hours	52-- hours
Reference Books						
1	Quick Course in Ms-Office, Joyce Cox, Galgotia Publication Pvt Ltd Bajaj & Nag, E-2.					
2	Commerce (The Cutting & Edge of Business) Tata Megraw Hill Publication CompanyLtd					
3	R.K.Tanali, Pc Software, Tata Mc Graw HillLtd					
Course Designed By: Mrs.S.TAMILVANAI						
Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	S	
CO2	S	M	S	M	M	
CO3	S	M	S	M	M	
CO4	S	S	M	S	M	
CO5	M	S	M	M	S	

*S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
Core Paper: VIII	COSTACCOUNTING			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To enable students to understand the basic concepts of cost accounting To Gain knowledge about various cost application in business concern. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	To Prepare cost sheets of various business organizations.						K1
2	Practice different systems of wage payment and control of over idle time.						K2
3	Solution to the Allocation and Absorption of Overhead						K1
4	To understand the process costing in organaisation.						K3
5	To apply Reconciliation of Cost and Financial Accounts						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Cost Accounting, Definition and Meaning					10-- hours	
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– Costing as aids to Management – Limitations and Objections against Accounting. Materials; Purchasing of Materials, Procedure and Documentation involved in Purchasing Requisitioning for Stores (Simple Problems).							
Unit:2	Methods of Valuing Material Issue					10-- hours	
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:3	Overhead					10-- hours	
Overhead – Classification of Overheads – Allocation and Absorption of Overhead (Simple Problems).							
Unit:4	Process Costing					10-- hours	
Process Costing- Features of Process Costing–Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain, Inter Process Profit (Excusing Equivalent Production) (Simple Problems)							
Unit:5	Operating Costing					10-- hours	

Operating Costing, Job Costing, Batch costing and Contract Costing, Costing of Joint Products and By- Products. Reconciliation of Cost and Financial Accounts (Simple Problems).		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		52-- hours
Text Books		
1	Jan & Narang, Cost Accounting, First Edition, 1999, Kalyani Publishers.	
2	C. Shukla & T.S. Grewal, Cost Accounting, S.Chand	
Reference Books		
1	V.K.Saxena and CD.Vashist: Cost Accounting, S.Chand and Co.	
2	R.S.N.Pillai and Bagavathi-Cost Accounting, S.Chand and Co	
3	S.P.Iyengar- Cost Accounting, Accounting, Sultan Chand and Sons	
4	Jain and Narang – Cost Accounting, Kalyani Publishers	
5	M.C.Shukla and T.S.Grewal-Cost Accounting, S.Chand and Co	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
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Course Designed By: Dr.G.TANIKACHALAM		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	S	M	M
CO3	M	M	M	S	S
CO4	M	M	M	S	M
CO5	S	S	S	S	S

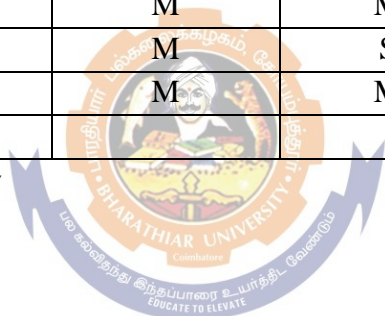
*S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
ALLIED PAPER - III	BUSINESS ECONOMICS			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To impart knowledge about economies and methods of economic analysis To know the demand theory and indifference curve analysis To study about perfect competition. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge about various types of economics.						K1
2	Classify the elasticity of demand and its functions.						K1
3	Describe the theory of productions and laws of returns and returns to scales.						K3
4	Identify the major role of monopolistic competition in pricing.						K2
5	Describe the different types of Distribution.						K1
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Definition of Economics					12-- hours	
Definition of Economics – Scope of Economics – Methods of Economics Analysis – Approaches to Economic Analysis – Micro and Macro Economics – Human Wants – Characterization of Human Wants.							
Unit:2	Demand Theory					12-- hours	
Cardinal Utility Approach – Law of Diminishing Marginal Utility- Ordinal Utility – Indifference Curve Analysis – Elasticity of Demand – Consumer’s Surplus.							
Unit:3	Theory of Productions					12-- hours	
Factors of Reduction- Cost Analysis- Revenue Analysis - Supply - Production Function – Laws of Return and Returns to Scales- Scale of Production.							
Unit:4	Pricing					12-- hours	
Perfect Competition – Monopoly - Monopolistic Competition – Duopoly- Oligopoly. Price and Output Determination.							
Unit:5	Distribution					12-- hours	
Determination of Wages, Rent, Interest and Profit.							
Unit:6	Contemporary Issues					2 hours	
Expert lectures, online seminars – webinars							
Total Lecture hours						62-- hours	

Reference Books	
1	Marie John Kennedy, Advanced Micro Economics Himalaya Publications
2	Sundaram, Business Economics
3	S.Sankaran, . Economic Analysis, Margham Publication.
4	M.C.Jhingan, Micro Economics, Konark Publication
5	S.Sankaran, Principles of Economics- Margam Publications
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:Dr.S.VELANGANNI	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	S	L	M	M
CO3	L	M	M	M	M
CO4	M	M	S	M	S
CO5	M	M	M	M	L

S-Strong; M-Medium; L-Low



Course code	B.Com. Cooperation			L	T	P	C
Skill Based Subject : I	COMPANY LAW & SECRETARIAL PRACTICE			3			3
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To enable the student's basic knowledge on company law. 2. To impart the students for provisions of Indian Companies Act. 3. To enable the latest knowledge about Company Management 4. To know about Rights and Duties of Statutory Meeting. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Identify the various types of Company, nature and functions of companies.						K1
2	Able to know the procedure for creating Articles of Association.						K1
3	Enable the formation of Membership of a Company.						K3
4	Describe the Qualification, Powers, Duties, Liabilities and Position of Directors.						K2
5	Able to know the Secretarial Duties for Statutory Meeting						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Company Definition and Meaning					9-- hours	
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:2	Articles of Association					8-- hours	
Articles of Association– Doctrine of Constructive Notice and Indoor Management - Alternation of Articles - Prospectus, Contents - Misstatements – Liability for Misstatements – Public Deposits – Certificate of Commencement of Business.							
Unit:3	Company Secretary					7-- hours	
Shares, Debentures – Allotment - Membership of a Company - Company Secretary – Appointments, Qualifications, Powers, Duties and Position.							
Unit:4	Company Management					8-- hours	
Company Management –Board of Directors –Appointment, Qualification, Powers, Duties, Liabilities and Position of Directors, Managing Director–Managerial Remuneration.							
Unit:5	Company Meetings					8-- hours	
Company Meetings – Secretarial Duties for Statutory Meeting-Annual General Meeting – Extraordinary General Meetings and Board Meetings - Resolutions, Minutes, Quorum and Proxy.							

Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
Total Lecture hours					42-- hours
Text Books					
1	Company Law and Secretarial Practice, N.D.Kapoor, 2002, Sultan Chand				
2	Principles of Company Law, M.C.Shulda Gulsan.				
Reference Books					
1	Ganesan, Company Law and Secretarial Practice, Rainbow Publications.				
2	Kathiresan & Radha, Company Law and Secretarial Practice, Prasana Chand & Co				
3	Sherlekar- Srearterial Practice, Himalaya Publishers.				
4	Pattan Shetti- Company Law And Secretarial Practice, S.Chand and Co.				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By: Mrs.S.TAMILVANAI					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	S
CO2	M	M	S	M	M
CO3	M	M	M	M	S
CO4	S	M	S	M	M
CO5	L	M	M	M	M

S-Strong; M-Medium; L-Low



***Fourth
Semester***

Course code		B.Com. Cooperation	L	T	P	C
CORE PAPER – IX		TALLY-PRACTICAL	4			4
Pre-requisite			Syllabus Version			
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. The students had known how to create a new company. 2. To learn Basic accounts of a company 3. To know about server side programming. 4. To gain the Knowledge of HTML and its applications 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Able to know the procedure for creating of a company					K1
2	The students knowledge about the preparation of trial balance, profit and loss a/c					K3
3	The students are able know the preparation of FIFO and LIFO.					K2
4	The students are analyze the simple and weighted average methods					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Programme						40-- hours
<p>Programme I:Create a new Company, Group, Voucher</p> <p>Programme II: ledger and record minimum 10 transactions and display the relevant results.</p> <p>Programme III: Prepare Trial Balance.</p> <p>Programme IV: Profit and Loss a/c and Balance Sheet with minimum of any five adjustments.</p>						
Unit:6	Contemporary Issues					2 hours
Expert lectures, online seminars – webinars						
					Total Lecture hours	42-- hours
Course Designed By: Dr.S.KESAVAN						
Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	-	
CO2	S	M	S	M	-	
CO3	S	S	S	M	-	
CO4	S	S	M	S	-	
CO5	M	S	S	S	-	

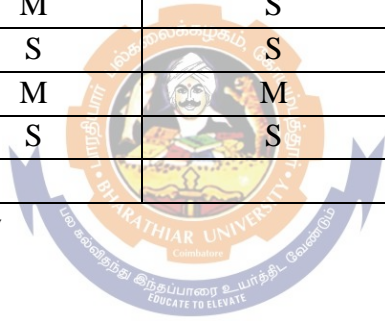
S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C	
CORE PAPER - X	MATHEMATICS -II			4			4	
Pre-requisite				Syllabus Version				
Course Objectives:								
The main objectives of this course are to:								
<ol style="list-style-type: none"> 1. To calculate the finance in banks 2. They should learn about the matrices and algebraic calculations 3. They should know about both the type of calculus 4. To use matrices and their properties in business finance 								
Expected Course Outcomes:								
On the successful completion of the course, student will be able to:								
1	Practice on various types of interest rate in business organization.						K1	
2	Apply and calculate matrix in business.						K2	
3	Mathematical calculations of Interregal Techniques of Integration.						K3	
4	Apply and Calculate Metric Algebra.						K3	
5	Understand about Interregal Techniques of Integration						K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create								
Unit:1	Mathematics of Finance					10-- hours		
Simple and Compound Interest – Both Nominal and Effective Rates of Interest-Sinking Fund- Annuities –Present Value- Discounting of Bills - Bankers Gain.								
Unit:2	Set Theory					10-- hours		
Fundamental Ideas of Set Theory – Arithmetic & Geometric Series- Application of Business Problems.								
Unit:3	Metric					10-- hours		
Metric Algebra – Addition- Subtraction – Multiplication Matrices- Rank of a Matrices – Inverse of a Matrix- Determinants – Solution of Simulation Linear Equation- Input/ Output Analysis.								
Unit:4	Lograthematic					10-- hours		
Limit Function - Function of Community: Derivative of a Function- Rule of Differentiation- Addition Rule- Product Rule and Quotient Rule- Differentiation of Algebraic – Lograthematic and Exponential Function (Excluding Traigno Function) Derivative on Rate Measure – Second order Derivatives –Revenue – Marginal Cost and Average Cost – Elasticity of Demand.								
Unit:5	Interregal Techniques of Integration					10-- hours		
Integral- Calculus- Indefinite- Interregal Techniques of Integration – Simple Substitution – Partial Fractions and Parts.								
Unit:6	Contemporary Issues					2 hours		

Expert lectures, online seminars – webinars	
Total Lecture hours	
52-- hours	
Reference Books	
1	Navaneethan – Business Mathematics, Gemini Publications
2	P.R.Vital-Business Mathematics, Marghan Publications
3	V.Sundaresan And S.P.Jayasdelan – An Introduction To Business Mathematics.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
3	
Course Designed By: Dr.G.TANIKACHALAM	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	M	S	M	S
CO3	M	S	S	M	M
CO4	S	M	M	S	S
CO5	M	S	S	M	M

S-Strong; M-Medium; L-Low



Course code	B.Com. Cooperation			L	T	P	C
Core Paper: XI	MANAGEMENT ACCOUNTING			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To understand the concept and functions of Management Accounting. To know the financial statement analysis through ratios. To enrich the knowledge on statement of fund flow and cash flow To enable the concept of marginal costing and cost volume profit analysis To understand the budget and budgetary control techniques. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge on functions of Management Accounting.						K1
2	Analyse the financial statement with applying different ratio.						K2
3	Applying and analyse of the fund flow and cash flow statement						K2
4	Analyse marginal costing with application of cost volume profit analysis						K3
5	Practice and apply for budget and budgetary control techniques in different sector.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Management Accounting, Meaning and Objectives					10-- hours	
Management Accounting – Meaning, objectives and Scope – Relationship Between Management Accounting, Cost Accounting and Financial Accounting–Need and Significance of Management Accounting (Simple Problems).							
Unit:2	Ratio Analysis					10-- hours	
Analysis and Interpretation of Financial Statement –Ratio Analysis – Significance of Ratios and Long Term Financial Position – Profitability – Uses and Limitations of Ratios (Simple Problems).							
Unit:3	Working Capital					10-- hours	
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) (Simple Problems).							
Unit:4	Marginal Costing					10-- hours	
Cost – Volume – Profit Analysis – Marginal Costing and Break – Even Analysis, Marginal Costing – Significance and Limitations of Marginal Costing (Simple Problems).							
Unit:5	Budgetary Control					10-- hours	
Budgeting and Budgetary Control– Definition, Importance, Essentials, and Classification of Budgets, Master Budget and Preparation of Different Budgets – Steps In Budgetary Control (Simple Problems).							

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		52-- hours
Reference Books		
1	Dr.R.Ramachandran and R.Srinivasan-Management Accounting (Theory, Problems and Salvations) SriramPublications,	
2	R.K.Sharma, Shasi.K.Gupta – Management Accounting, Kalyani Publications,2003	
3	S.N.Maheswari- Principals Of Management Accounting, Sultan Chand and Sons,1999.	
4	R.S.N.Pillai And Bagavathi-Management Accounting, S.Chand andCo	
5	Khan, Management Accounting – Tata Mcgraw Hill	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
3		
Course Designed By: Dr.R.VASAKARAJAN		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	M
CO2	S	M	M	M	S
CO3	M	S	S	M	M
CO4	S	M	M	S	S
CO5	M	M	S	M	M

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
CORE PAPER –XII	TAXATION LAW AND PRACTICE			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand the concept of Residential status 2. To know various Heads of income for taxable. 3. To impart knowledge about profit and loss of business or profession 4. To understand the income from other sources for taxable 5. To know the assessment of individual tax liability. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge about the taxation.						K1
2	Computation of taxable income from various Heads of Income						K3
3	Practice of taxable income from Profits and loss of business or profession						K2
4	Apply in practical computation of Income from other sources						K3
5	Practice of assessment of individual income and tax liability.						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Provisions of the Income Tax 1961					10-- hours	
Evolution of Tax-Principles-Residential and Non-Residential Status - Tax Relating to Individuals-Income from various sources– Assesses, Assessment Year and Accounting Year.							
Unit:2	Heads of Income					10-- hours	
Individual Salary-Income from House Property – Computation of Salaries and Income from house Property (Simple problem).							
Unit:3	Profits & Loss of Business or Profession					10-- hours	
Meaning of Business or Profession, Computation of Profession of an Individual – Computation of Capital Gains (simple problem).							
Unit:4	Income from Other Sources					10-- hours	
Computation of Income from other Sources – Deductions under chapter 6A –Section 80C and 80G Only (simple problem).							
Unit:5	Filing of Returns					10-- hours	
Assessment of individual –Computation of Total Income-Tax Liability (simple problem).							
Unit:6	Contemporary Issues					2 hours	

Expert lectures, online seminars – webinars					
Total Lecture hours					52-- hours
Reference Books					
1	Bhagavathi Prasad - Income Tax Law &Practice				
2	Mehrothra - Income Tax Law &Practice				
3	Gour&Narang - Income Tax Law &Practice				
4	Dingarepagare - Income Tax Law &Practice				
5	DingarePagare - Business Taxation				
6	Balasubramanian - Business Taxation				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By: Dr.S.VELANGANNI					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	M
CO2	M	M	M	M	S
CO3	M	M	S	M	M
CO4	S	M	M	S	S
CO5	M	M	S	M	M

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation		L	T	P	C
ALLIED - PAPER IV	INDIAN ECONOMY		4			4
Pre-requisite			Syllabus Version			
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To learn the essentials of Indian economy To understand the Distinguishing Features of International Trade To understand the role of Liberalisation, Privatisation and Globalisation (LPG) in Indian Economy 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	The students understood the role of various sectors of Indian Economy and their significance for management of business enterprises.				K1,K2	
2	The students knowledge about the Instruments of Credit Control				K2	
3	Gain knowledge about international trade policy				K2	
4	The students knowledge about International Monetary System				K1	
5	Describe the Economic Reforms in India				K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Money and Banking				10-- hours	
Money and Banking -Functions of Money – Value of Money- Inflation and Deflation – Banking – Commercial Banking.						
Unit:2	Central Banking				10-- hours	
Central Banking- Instruments of Credit Control – Reserve Bank of India.						
Unit:3	International Trade				10-- hours	
Distinguishing Features of International Trade – Theories of International Trade- Trade Policy- Balance of Trade & Balance Of Payment.						
Unit:4	International Monetary System				10-- hours	
International Monetary System: Foreign Aid – World Bank – IMF – ADB – WTO.						
Unit:5	Economic Reforms in India				10-- hours	
Economic Reforms in India – Impact of Economic Reforms on the Indian Economy – Liberalization, Privatization and Disinvestment – Globalization.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
					Total Lecture hours	52-- hours
Reference Books						
1	Dr.P.B.Tyagi – Public Finance, Prakash Nath and Co					

2	S.Sankaran – Indian Economy, Marghan Publications				
3	M.L.Jhingan- Money, Banking, International Trade And Public Finance, Urinda Publication				
4	Lakshmi Narayan- Public Finance, Agarwal Publications				
5	M.L.Jhingan- Public Finance And International Trade, Nath and Co				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By: Dr.M.VIJAYAKUMAR					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	M
CO2	M	M	M	L	S
CO3	L	M	L	M	M
CO4	M	M	M	S	S
CO5	M	M	S	M	L

S-Strong; M-Medium; L-Low



Course code	B.Com. Cooperation			L	T	P	C
SKILL BASED SUBJECT –II	MARKETING MANAGEMENT			3			3
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
To enable the concepts of Marketing and Classification of markets in the New Millennium.							
To enhance the marketing functions and appreciate the evolution of the contemporary marketing process.							
To identify the elements of marketing mix and analyze the various stages of product Life Cycle.							
To facilitate the basic concepts of advertising, Sales promotion and Market Segmentation.							
To clarify the services and significance of Marketing the Services.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge about marketing concepts and significance.						K1
2	Enrich knowledge on functions of marketing and marketing mix.						K2
3	Apply the marketing mix in the business organization.						K1
4	Apply and practice of various types of channels of distribution in the business.						K3
5	Apply the concepts of services marketing by promoting services in the business.						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Concept of Market and Marketing					4-- hours	
Marketing; Concept of Market and Marketing, Modern Concept of Marketing, objectives of Marketing - Classifications of Markets; Marketing and Selling.							
Unit:2	Marketing Functions					4-- hours	
Marketing Functions - Marketing Process-Concentration, Dispersion and Equalization; Classifications of Marketing Functions; Functions of Exchange - Selling, Buying-Functions of Physical Supply -Transportation, Storage.							
Unit:3	Marketing Mix Strategies					4-- hours	
Marketing Mix Strategies- Meaning of Product, Product Mix -Product Life Cycle- Price Mix: Importance of Price; Pricing objectives, Kinds of Pricing, Methods of Price Determination.							
Unit:4	Advertising					4-- hours	
Marketing Mix Strategies: Promotion Mix- Importance of Advertising - Personal Selling and Sales Promotion- Place Mix: Importance of Channel of Distribution - Functions of Middlemen.							
Unit:5	Service Marketing					4-- hours	
Service Marketing: Meaning, Definition, Features, Differences between transaction Marketing and Service Marketing, Classification of services, Expanded marketing mix for services.							

Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
Total Lecture hours					22-- hours
Reference Books					
1	K.C Nair, Jose Paul, G.J.George, J.John, Modern Marketing Management, Himalaya Publishing House,1999				
2	Philip Kotler, Gory, Trmstand, Principles of Marketing, Prentice Hall of India, Private Ltd, 1996.				
3	RichordR.Still, EdwordW.Cundiff, Norman A.P.Govoni, Sales Force Management, Prentice, Hall of India Private Ltd, 1999.				
4	S.A.Sherlekar, Marketing Management, Himalaya Publishing House2000				
5	R.S.Npillai and Bahavath, Modern Marketing, S.Chand And Company Ltd,1999				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
Course Designed By: Dr.S.KESAVAN					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	M	M
CO3	M	L	M	L	M
CO4	L	M	S	M	M
CO5	M	M	M	M	L

S-Strong; M-Medium; L-Low



***Fifth
Semester***

Course code	B.Com. Cooperation			L	T	P	C
CORE PAPER XIII	COOPERATIVE LEGISLATION			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand the history of cooperative legislation in India 2. To know the Tamil Nadu Cooperative Societies Act. 3. To learn the State Aid, duties and privileges of registered societies. 4. To impart knowledge on the regulatory provisions relating to cooperative audit, inquiry and inspection. 5. To know the Cooperative State Recruitment Bureau. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge on History of Cooperative Legislation and its importance						K1
2	Apply the registration procedure and management of cooperatives						K3
3	Knowing State aid, duties and privileges of Registered Societies						K2
4	Describe and Practice of audit report, inquiry and investigation procedures of cooperatives						K2
5	Acquaintance on Cooperative Recruitment and Selection Procedure.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Legal Frame Work for Cooperatives					13-- hours	
History of Cooperative legislation in India- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 -Model Cooperative Societies Bill 1957 – Model Cooperative Societies Bill 1991– Andhra Pradesh Mutually Aided Co-operative Societies Act 1995 - Multi State Cooperative Societies Act 2002- Self Reliant Co-operative Societies Act: Features - 97 th Constitution Amendment.							
Unit:2	Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988:					12-- hours	
Provision Relating to Registration, Amendment of Bye Laws, Division and Amalgamation, Qualifications, Rights and Liabilities of Members, Management, Qualification and Disqualification of board.							
Unit:3	State Aid to Cooperatives					11-- hours	
Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution – Audit – Inquiry – Inspection – Surcharge – Settlement of disputes- Surcharge – Offences and Penalties.							
Unit:4	Arbitration					12-- hours	
Arbitration & Supersession of the board – Winding up of Registered Societies – Execution of							

orders- Co-operative Tribunals – Appeals – Revision – Review.					
Unit:5					
Provision Relating to Employees of Cooperatives				12-- hours	
Common Cadre-Recruitment Bureau-Selection, Placement– Offences and Penalties to Employees –Provision Relating to Appeal, Revision-Review- Cooperative Tribunals.					
Unit:6					
Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars					
				Total Lecture hours	
				62-- hours	
Reference Books					
1	Vidwans M.D, Cooperative Law in India, Sahithya Bhavan Publishers, New Delhi,1956.				
2	Government of Tamil Nadu, Tamil Nadu Cooperative Society’s Act of1983 and 1988				
3	Weeraman P.E, The Effect of Cooperatives Law on the Autonomy of Cooperatives in South East Asia, New Delhi, ICA,1989.				
4	Weeraman P.E, A Model Cooperatives Societies Law With the Authors Commentary, New Delhi, ICA, 1994.				
5	Calvert H, The Law And Principles of Cooperation, Thacker Spink &Co. Pvt. Ltd., Calcutta, 1959.				
6	Sivasubramanian.A.P, Cooperative Societies Act1983, Arul Selvi Publication,Tirunelveli.				
7	Goel.B, Cooperative Legislation Trends and Dimensions, Deep and Deep Publication New Delhi. (2013)				
8	Multi Unit Cooperative Societies Act2002.				
9	Tamil Nadu Cooperative Societies Act1983 and Rules 1988.				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By: Mrs.TAMILVANI					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	M	M
CO3	M	M	M	L	S
CO4	M	M	M	M	M
CO5	M	M	M	M	M

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
CORE PAPER: XIV	CORPORATE ACCOUNTING			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand the elements of shares. 2. To study the Sinking Fund Method handling 3. To Calculation of Managerial Remuneration Accounting systems 4. To understand the Methods of valuation of Goodwill and Shares 5. To impart the knowledge on Deficiency A/C. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge on preparation of Par, Premium and Discount.						K1
2	Analyze and apply the Calculation of Managerial Remuneration in company.						K3
3	Examine the labor cost classification and preparation of wage payment.						K2
4	Application of processing Valuation of Good will and Shares.						K3
5	Analyze and apply Deficiency A/C.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Issue of shares					12-- hours	
Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting (Simple Problems)							
Unit:2	Redemption of Preference Shares					12-- hours	
Redemption of Preference Shares- Debentures – Issue – Redemption: Sinking Fund Method (Simple Problems).							
Unit:3	Final Accounts of Companies					11-- hours	
Final Accounts of Companies - Calculation of Managerial Remuneration (Simple Problems)							
Unit:4	Valuation of Good will and Shares					13-- hours	
Valuation of Good will and Shares – Need – Methods of valuation of Goodwill and Shares (Simple Problems).							
Unit:5	Liquidation of Companies					12-- hours	
Liquidation of Companies - Statement of Affairs -Deficiency a/c. (Simple Problems). NOTE : Distribution of Marks will be based on Theory - 40% and Problems - 60%							
Unit:6	Contemporary Issues					2 hours	

Expert lectures, online seminars – webinars	
Total Lecture hours	
62-- hours	
Reference Books	
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-13th 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-13th 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 Publications, Chennai, 2004
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
3	
Course Designed By: Dr.R.VASAKARAJAN	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	S
CO3	S	M	S	S	M
CO4	S	S	S	M	M
CO5	M	S	S	S	S

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
CORE PAPER: XV	PRACTICAL TRAINING			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. Understand the practical knowledge on the general working of various types of cooperatives 2. Learnt the day- to-day administration, accounts maintenance and auditing of various types of Co-operatives. 3. Learn the modern trends in Co-operative Management 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain practical knowledge on the working performance of various types of cooperative societies.						K1
2	Understand the day to day administration and accounts of various cooperatives.						K2
3	Know the working of various level and types of cooperative societies.						K2
4	Analyze the various economic and social forces influencing the societies.						K3
5	Apply theoretical knowledge for solving practical problems of the cooperatives.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
				PRACTICAL TRAINING			50-- hours
Methods of First Phase of Training							
<p>The first phase of training will be study visits to the various categories of co-operative from the primary to apex levels and to the various officers of the government department of co-operative. The first phase practical training is to be given the guidance and supervision of Lecturer in- charge of practical training who should accompany the students.</p> <p>The practical training record.</p> <p>I phase record should be maintained according to a proforma to be evolved by the college concerned. The study visit may be made for one full day every week to the selected primary and district level co-operative and officers of government department of co- operation, which are nearer to the college. The study visit to the apex level co-operative may be made for about a week after the completion of the programme in the primary and district level co-operatives and local office of Government of co-operation.</p>							
List of Co-operative/Institution/ Department for the Study visit under I &II							
Phase: Agricultural Credit							
<ol style="list-style-type: none"> 1. PACBS And Agricultural Bank/FSS 2. District Central Co-operative Bank/SCB 3. PCARDB /SCARDB 4. Urban Co-operative Bank 5. Employee's Credit Society 							

6. Housing Co-operative Society
7. Primary Consumer Co-operative Sores/Whole Sale Stores
8. Primary Co-operative Marketing Society
9. Weaver's Co-operative Society/Co-operative
10. Primary Milk Producer's Society
11. Primary Industrial Co-operative Society
12. District Co-operative Union /SCU
13. Office of The EOC
14. Circle Deputy Register's Office
15. DCO'S Office

Procedure for First Phase

1. A brief introduction by the lecturer in charge of the i phase practical training about the working of the society/institution/ department prior to the study visit
2. In the society, brief talk by Chief Executive/ PRO/Manager/Secretary/Asst. Secretary, Office bearers of president on the origin, development, general working and problems of the society.
3. Detailed study of the latest annual reports, audit reports and financial statements
4. Detailed study of the bye- laws of the society
5. Study of the main banks maintained and other statement.
6. Discussion with the office bearers and members regarding the working problems, future plan etc .in certain selected societies.
7. Records in the proper format are to be submitted to the lecturer in charge on the next day of the study visit to the society.

Maintenance of Records

Every student should maintain a practical training record after completion of the training programme for evaluation to the Lecturer in charge of the programme.

Assessment of Practical Training -I:

The Record will be assessed by a team of examiners consisting of lecturer in charge, Head of the department and external examiner nominated by the university for Evaluation of records and conduct of viva voce test jointly by the examiners. The weightage of marks for Practical Training 75% and 25% respectively for Record and Viva.

(Criteria For Viva Voce Test is 25 Marks)

1. Correct answer to questions
2. Practical knowledge gained
3. Clarity and expressions

	Total Lecture hours				50-- hours
Course Designed By: Dr.S.R.NITHYANAND					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	L	S	M
CO2	S	M	M	S	S
CO3	L	S	M	S	M
CO4	M	S	L	M	S
CO5	M	M	M	S	S

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
CORE PAPER: XVI	BUSINESS COMMUNICATION			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To know the concept of business communication. 2. To facilitate various kinds of business letters 3. To understand the types of business correspondence 4. To imbibe the quality of good business report. 5. To acquire the company meeting in business concern. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Able to understand the methods of communication.						K1
2	Drafting knowledge on various kinds of business letters.						K3
3	Practice and drafting of business correspondence in an organization.						K2
4	Able to write and preparation of business reports.						K3
5	Organizing and execution of company meetings.						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Communication					10-- hours	
Concepts - Objectives - Types - Barriers to the Communication – Characteristics of good Commercial writing - General principles of Commercial Correspondence – Importance of Commercial correspondence – Principles of effective business Letter – Principles of effective Correspondence - Need and functions of a Business letter - Kinds of business letters.							
Unit:2	Trade and Banking Correspondence					10-- hours	
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:3	Report					10-- hours	
Concepts - Principles Governing the Preparation of report- Qualities of Good Report - Functions of Report - Business Report - Types of Reports - Report by Individuals - Reports by Committees or Sub-committees - Directors Reports -Minutes - Drafting of Resolutions and Minutes of a company meetings, Minutes Vs Reports.							
Unit:4	Job Application Letters and Resumes					10-- hours	
Interview letters - Essay writings on commerce - Industry and Banking - Communication Ethics - Legal aspects in Business Communications.							
Unit:5	Drafting of Company Meeting Notices					10-- hours	

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.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
				Total Lecture hours	52-- hours
Reference Books					
1	M.S.Ramesh and C.C. Pattanshetti, Business Communication, R.Chand and Co., 1999.				
2	Urmila Rai and S.M.Rai, Business Communication, Himalaya Publishing House, 2001.				
3	Rajendra Pal, J.S.Korlahalli, Essentials of Business Communication, Sultan Chand and Sons,2000				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
Course Designed By: Dr.S.R.NITHYANAND					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	L	L	S
CO3	S	M	M	M	L
CO4	M	L	S	M	M
CO5	M	M	M	M	M

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
SKILL BASED PAPER III	MANAGEMENT INFORMATION SYSTEM			3			3
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To understand the basic principles and working of information technology. Describe the role of information technology and information systems in business and contrast and compare how internet and other information technologies support business processes. To give an overall perspective of the importance of application of internet technologies in business administration. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Understand the leadership role of Management Information Systems in achieving business competitive advantage through informed decision making.						K1
2	Analyze and synthesize business information and systems to facilitate evaluation of strategic alternatives.						K3
3	Effectively communicate strategic alternatives to facilitate decision making.						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Introduction to Information Systems					6-- hours	
Introduction to Information Systems - Definition – Features – Steps in Implementation of MIS - Need for Information-System For Decision Making- MIS as Competitive Advantages MIS-Structures.							
Unit:2	Strategic Information System					6-- hours	
MIS – Strategic Information System – MIS Support for Planning – Organizing - Controlling - MIS for Specific functions - Personnel, Finance, Marketing, Inventory, Production. Data Base Management System Models – Hierarchical – Network – Relational -Modular.							
Unit:3	Computer Hardware					6-- hours	
Computer Hardware - Description of Electronic Computers - CPU operations - Classification of Computers Main - Mini - Workstations Micro Computers - Super Computers – Personal Computers. Computer. Software- Types of Software - Data Representation in Computers - Introduction to Client Server.							
Unit:4	Input Devices					6-- hours	
Input Devices - Mouse - Touch Screens - MICR - OCR - Keyboard -Pen Based Input - Digital Scanners - Voice Input Devices - Sensors. Output Devices - Impact Printers - Non- Impact Printers - Video Display Terminals - Plotters - Voice Output Devices. Secondary Storage Devices Magnetic Disk, Floppy, Magnetic Tape, Optical Disk Storage – CDROM.							

Unit:5	Telecommunication Revolution				6-- hours
Telecommunication Revolution - Introduction to Email, Internet, Intranet and Teleconferencing, WWW Architecture, Introduction To E-Commerce, Models B_B, B_C, Edi, Edi Applications in Business, Electronic Payment Cash, Smart Cards, Credit Cards.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
Total Lecture hours					32-- hours
Reference Books					
1	Gorden B.Davis – Management Information System, Mecgraw – Hill International Editions				
2	S.P.Raja Gopalan – Computer Application in Business, Vikas Publications				
3	Varma and Agarwal – Management Information System, Kings Book Publication				
4	4.Jawadekar – Management Information System, Tata Macgraw Hills Publication				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By: Mrs.TAMILVANI					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	-	-
CO2	S	M	S	-	-
CO3	M	M	M	-	-
CO4	S	M	M	-	-
CO5	L	L	M	-	-

S-Strong; M-Medium; L-Low



***Sixth
Semester***

Course code	B.Com. Cooperation			L	T	P	C
CORE PAPER - XVII	COOPERATIVE MANAGEMENT AND ADMINISTRATION			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand the concepts and functions of management and cooperative management 2. To know the democratic leadership, structure and functions of Cooperatives. 3. To classify functional areas of management 4. To know the evaluation of performance in cooperatives. 5. To understand Government's role and functions of Cooperative officials. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Knowledge on concepts of Cooperative Management and administrative functions.						K1
2	Understanding the democratic leadership and role of leaders in cooperatives						K2
3	Classifying the functional areas of management in cooperatives.						K2
4	Evaluation of cooperative enterprises by applying operational efficiency.						K3
5	Understanding the various departmental Set-up of Cooperatives in Tamil Nadu						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Co-operative Management					10-- hours	
Co-operative Management: Concept and Features. Functions of Management- Objectives of Co-operative Management.							
Unit:2	Democratic Control					10-- hours	
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:3	Personal and Material Management					10-- hours	
Functional Areas of Management in Co-operatives: Production- Marketing - Financial - Personal and Material Management.							
Unit:4	Evaluation of Performance of Co-operatives					10-- hours	
Evaluation of Performance of Co-operatives: Key Result Areas, Performance Evaluation – Operational Efficiency Measurement Criteria for Co-operatives.							
Unit:5	Co-operative Administration					10-- hours	
Co-operative Administration : Government Role in Co -operative Administration – Co-operative Departmental set-up At Different Level - Functional Registrars - Delegation of Powers and Functions of Registrar - Audit: Departmental Setup.							

Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
				Total Lecture hours	52-- hours
Reference Books					
1	Dr. V.Kvlandaisamy, Co-operative Management, Arudra Academy, First Edition 2002.				
2	M.Kutumba Rao, Professionalisotion of Co-operative Management, Rainbow Printers, 1989				
3	R.Thirunarayanan, Essays on Human Resource Development in Co-operative i- operatives, Rainbow Printers,1990				
4	S.Nakkiran – Co-operative Management, Rainbow Publication				
5	A.K Sah, Functional Co-operative Management, Rainbow Publications				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By: Dr.S.R.NITHYANAND					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	M	M	S	M
CO3	M	M	S	S	M
CO4	L	L	S	S	L
CO5	M	M	M	M	S

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
CORE PAPER- XVIII	GENERAL AND COOPERATIVE AUDIT			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand the concept of general and cooperative audit 2. To classify the verification and valuation of various assets and liabilities. 3. To know the role of auditor duties and responsibilities. 4. To enable for auditing system in different types of cooperatives 5. To understand concept of Errors and Frauds 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge on general and cooperative audit						K1
2	Acquired skills to apply in verification and valuation of assets and liabilities.						K3
3	To Learn the duties and responsibilities of general and cooperative auditor.						K2
4	Expand knowledge on conducting audit programme in cooperatives.						K2
5	Identify the embezzlement of Errors and Frauds.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Principles of Audit					10-- hours	
General Principles -Audit - Its Origin - Definition - Objects - Advantages. Nature and Scope of Audit-Various kinds of Audit - Rights, Duties and Responsibilities of Auditor- Commencement of Audit Programme - Routine Checking of Vouching and its meaning-Vouching of Cash Transaction – Importance of Routine Checking.							
Unit:2	Verification and Valuation of Assets and Liabilities					10-- hours	
Meaning of Verification - Mode of Valuation of various Assets and Liabilities - Depreciation – Definition – Objects, Methods, Auditors Duty – Reserve: Meaning - Definition – Various Reserves – Audit of Final Accounts : Profits and Loss Account Balance Sheet.							
Unit:3	Appointment and Removal of Auditors					10-- hours	
Company Audit -Appointment and Removal of Auditors - Rights and Duties of Company Auditors- Liabilities –Audit of Share Capital and Share Transfer.							
Unit:4	Cooperative Audit					10-- hours	
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:5	Audit Programme for Selected Societies				10-- hours
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.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
				Total Lecture hours	52-- hours
Reference Books					
1	R.G.Saxena, Principles and Practice of Auditing Himalaya Publishing House, Reprint 1999 (4 th Revised Edition), 1999.				
2	D.R.Kapoor, Hand Book Of Co-operative Audit, Anmol Publications Pvt Ltd,1998				
3	B.N.Tandan, S.Sudhorsanan, S.SundhoraBabu, A Hnd Book Of Practical Auditing, S.Chand And Company Ltd, 2000.				
4	B.N.Tandon, A Hand Book Of Practical Auditing, S.Chand And Company Ltd, 2003.				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
3					
Course Designed By: Dr.R.VASAKARAJAN					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	M	M	S	M
CO3	M	M	M	M	M
CO4	L	M	S	S	M
CO5	M	S	M	M	S

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
CORE PAPER – XIX	INTERNSHIP			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. Understand the practical knowledge on the general working of various types of Co-operatives. 2. Learnt the day to day administration, accounts maintenance and auditing various Types of Co-operatives. 3. Learn the modern trends in Co-operative management. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Prepare a project report based on the field study.						K1
2	Apply appropriate statistical tools for analysis of data						K3
3	Draft a field study report and edit it.						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
						50-- hours	
Field Placement							
<p>The students to be assigned with apprenticeship programme for a period of 2 weeks in the selected co-operatives.</p> <p>For the purpose of apprenticeship, the students will be divided into batches of 2 or 3, the Lecturer in charge will test/ check their work by surprise visits to be allotted to Co-ops and Offices where student visit.</p> <p>Submission of Report</p> <p>Student should write a project study report and this report is to be submitted within 10 days after the completion of the placement programme.</p> <p>The study report will be assessed by a team of examiners consisting of lecturer in charge, Head of the department and external examiner nominated by the university for Evaluation of records and conduct of viva voce test jointly by the examiners. The weight age of marks for Practical Training II will be 75% and 25% respectively for Report and Viva.</p> <ol style="list-style-type: none"> 1. Whether the records reflect active participation of the students in programme 2. Whether relevant data have been collected ad whether they are accurate. 3. Whether the data have been presented well (sequence of Ideas, Clarity, Use of Tables, Diagrams Etc. 4. Whether key problems have been identified and analyzed? 5. Whether practical working is recorded well? 							

6. Whether consultations are sound and useful?

(Criteria For Viva Voce Test is 25 Marks)

- ❖ Correct answer to questions
- ❖ Practical knowledge gained
- ❖ Clarity and expressions

Course Designed By: Dr.S.R.NITHYANAND & Dr.S.KESAVAN

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	-	-
CO2	M	L	M	-	-
CO3	L	M	M	-	-
CO4	S	M	L	-	-
CO5	M	M	M	-	-

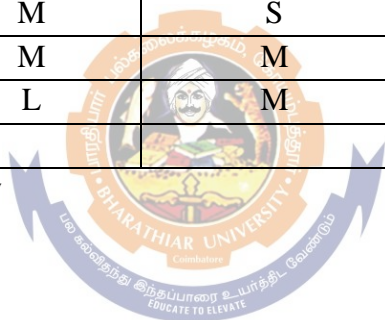
S-Strong; M-Medium; L-Low



Course code	B.Com. Cooperation			L	T	P	C
SKILLED BASED SUBJECT – IV	HUMAN RESOURCE MANAGEMENT			3			3
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To impart the knowledge on concepts of Human Resource Management 2. To understand the nature of job. 3. To study the performance appraisal of employees in an organization. 4. To enable salary administration and retirement benefits to employees 5. To understand the industrial relations. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge on basic concepts of human resource management						K1
2	Acquired knowledge on Human Resource Planning and Implementation.						K2
3	Developing the employees performance and strategies						K1
4	Acquaintance for Wage and salary administration and employee's benefits.						K3
5	Knowledge on Trade union functions and Grievance						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Human Recourse Management					6-- hours	
Human Recourse Management: Concept, Nature and Scope - Objectives- Functions of HRM- the Role of HR manager - Organizational Structure of HRM.							
Unit:2	Human Resource Planning					6-- hours	
Human Resource Planning: Job Analysis- Job Description- Job Specification Recruitment and Selection – Placement, Training and Development for Employees.							
Unit:3	Performance Appraisal					6-- hours	
Performance Appraisal: Job Evaluation - Merit Rating - Promotion - Transfer and Demotion – Punishment.							
Unit:4	Wage and Salary Administration					6-- hours	
Wage and Salary Administration: Incentive System - Labour Welfare and Social Security - Safety, Health and Security - Retirement Benefits to Employees.							
Unit:5	Industrial Relation					6-- hours	
Industrial Relation: Trade Unionism, Settlement of Disputes, Grievance Handling Collective Bargaining and Worker's Participation in Management - Stress Management.							
Unit:6	Contemporary Issues					2 hours	

Expert lectures, online seminars – webinars					
Total Lecture hours					32-- hours
Reference Books					
1	Personnel Management and Industrial Relation, Memoria. C.B (6 th Edition,1988)				
2	Human Resource Managemen, VSP.Rao				
3	Human Resource Management, Prasad L.M. (2 nd Edition, 2009				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
4					
Course Designed By: Mrs.S.TAMILVANI					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	M	S	S	S	M
CO3	M	M	S	L	M
CO4	M	M	M	M	L
CO5	L	L	M	M	M

S-Strong; M-Medium; L-Low



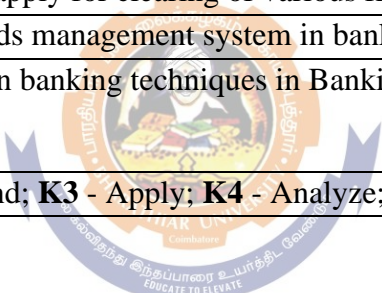


***Elective
Course***

List of Elective Papers

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	Disaster Management



Course code	B.Com. Cooperation			L	T	P	C
ELECTIVE PAPER: I - A	THEORY AND PRACTICE OF BANKING			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand the Evolution of Banking in India 2. To acquire knowledge on different financial instruments by using the banking sector. 3. To Make use of clearing various financial instruments 4. To facilitate the student by using various funds management in Banking sector 5. To know the modern banking technology adopted in banking sectors. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gained knowledge regarding origin and the development of Banking						K1
2	Enable the students to know about the various financial instruments used in banking						K2
3	Acquitted knowledge and apply for clearing of various financial instruments.						K2
4	Enable the students on funds management system in banking						K2
5	Apply and analyses modern banking techniques in Banking, Private banking and financial Corporation						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create							
							
Unit:1	Evolution of Banking					10-- hours	
Origin and Development of Banking- Types of banks and its Functions - Different Types of Deposits - Types of Customer - Banker Customer Relationship- RBI and its Regulatory Functions.							
Unit:2	Financial Instruments					10-- hours	
Definition – Negotiable Instrument – Cheques, Bills of Exchange, Promissory Notes, Other Credit Instruments: Demand Draft, Letters of Credit. Crossing: Meaning and kinds, Endorsement: Meaning and kinds – Credit and Debit Cards- Hybrid instruments.							
Unit:3	Clearing of Various Financial Instruments					10-- hours	
Cheques, Demand Draft, Pay order, Bills of Exchange, Bonds, Treasury Bills, Certificate of Deposits, Fixed Deposits, Hundies, Ware Housing Receipts, Bills of Lading- Duties and Responsibilities – Statutory Protection-Unpaid Instruments- Consequences- Clearing Systems and Functions.							
Unit:4	Funds Management					10-- hours	
Investments –Borrowings and Lending Rates- Floating and Fixed Rates - Loan and Advances, Secured and Unsecured Loans – Types of Securities: Lien, Pledge, Hypothecation, Mortgage and							

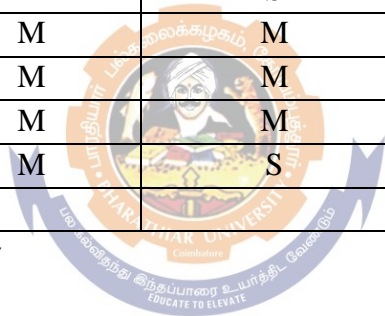
Charge- Share actives ,Stock Exchange.					
Unit:5	Technology Adopted and Modern Banking				10-- hours
Internet Banking – Automatic Teller Machine (ATM)– Core Banking Solutions - RTGS - NEFT- Electronic Fund Transfer (EFT) - Smart Card - KYC norms- Different card usage of customers (VISA, Debit , Business card, Smart card)					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
				Total Lecture hours	52-- hours
Reference Books					
1	K.P.Kandasani, Banking Law and Practice, S.Chand and Company Ltd,1998				
2	Shokhar and Shekhor, Banking Theory and Ractice, Vikas Publishing House Pvt Ltd,2000				
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				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
4					
Course Designed By: Dr.G.THANIKACHALAM					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	S	S	M	M	S
CO3	S	M	M	M	L
CO4	M	L	S	S	S
CO5	M	M	M	M	M

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
ELECTIVE-I - B	RETAIL MANAGEMENT			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to: To enable the concepts of Retail Management and Significance of Management. To enhance the Human Resources Environment of Retailing process. To identify the elements of Preliminary Budget Decisions and Ongoing Budgeting Process. To facilitate the basic concepts of Risk Management. To clarify the Ethics in Retail Management.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge about Nature and Significance of Management.						K1
2	Enrich knowledge on Recruiting and Selecting Retail Personnel.						K2
3	Apply the Financial Dimensions of Operations Management.						K1
4	Apply and practice of Credit Management and Computerization.						K3
5	Apply the concepts of Business Partners and Share holders and Consumerism..						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create							
Unit:1						10-- hours	
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:2						10-- hours	
Human Resources Environment of Retailing- Recruiting and Selecting Retail Personnel. Compensating Retail Personnel, Supervision of Retail Personnel.							
Unit:3						10-- hours	
Financial Dimensions of Operations Management – Profit Planning –Asset Management- Preliminary Budget Decisions and Ongoing Budgeting Process.							
Unit:4						10-- hours	
Operational Dimensions – Store Security – Insurance – Credit Management – Computerization-Outsourcing – Risk Management.							
Unit:5						10-- hours	
Ethics in Retail Management – Ethical Values –Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders– Consumerism.							
Unit:6	Contemporary Issues					2 hours	

Expert lectures, online seminars – webinars					
Total Lecture hours					52-- hours
Reference Books					
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 and Strategic Approach - Barry,Berman, Joel R Evam- Pearson Education(Singapore) 2002 .				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
4					
Course Designed By: Dr.S.KESAVAN					
Mapping with Programme Outcomes					
COs	S	M	S	M	M
CO1	M	M	S	S	M
CO2	M	M	M	S	M
CO3	S	M	M	S	M
CO4	M	M	M	M	S
CO5	M	M	S	M	M

S-Strong; M-Medium; L-Low



Course code	B.Com. Cooperation			L	T	P	C
ELECTIVE-I - C	EXPORT MANAGEMENT			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To impart the knowledge on concepts export and market analysis 2. To understand the International law and Private Law 3. To study the Methods and sources of export finance. 4. To enable India's export performance and Problems in export trade. 5. To understand the Basic documents used in international trade. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge on basic concepts of export and market analysis						K1
2	Acquired knowledge on Legal Aspects of Export Trade.						K2
3	Knowledge on Export Financing.						K1
4	Enhanced knowledge on the Export Financing.						K2
5	Identify the various documents used in international trade.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Export – Meaning					10-- hours	
Export - meaning - scope - functions - Role of export in economic development- Planning for export - market analysis- market intelligence and market Research -market selection and entry strategies for export.							
Unit:2	Legal Aspects of Export Trade					10-- hours	
International law- Private Law – Transport contracts - Payment and credit - settlement of disputes - Indian Laws: EXIM policy -Law relating to packaging - pricing - Advertising - distribution.							
Unit:3	Export Financing					10-- hours	
Methods and sources of export finance - Terms of payment for export - Letter of credit - Institutional aid for export financing: RBI, EXIM Bank, ECGC - commercial banks. Export pricing: Factors influencing export price - Forms of pricing - pricing approaches - Transfer pricing - Dumping - International price quotation – Inco terms.							
Unit:4	India's Export Performance					10-- hours	
India's export performance - Problems in export trade- Export promotion -Need - Export promotion in India:- Institutional support for export promotion – Export promotion incentives -							

EPZ & FTZ, 100% EOU, Export houses, Trading houses – Star Trading houses - Project and consultancy export.					
Unit:5	Export Procedure and Documentation				10-- hours
Basic documents used in international trade-export letter of credit - processing of an export order - excise duty and sales tax procedure - pre-shipment documentation - standardization procedure for export by sea, inland container depots, container freight stations, export by air, courier service, export by post - Collection, negotiation of export documents - registration, formalities with export promotion councils - Banking procedure.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
Total Lecture hours					52-- hours
Reference Books					
1	TAS Balagopal - Export management - Himalaya				
2	Varshney & Battacharya - International Marketing Sultanchand & sons				
3	Francis chernmilam - International Trade and Export management - Himalaya				
4	B.S Rathor - Export Management - Himalaya.				
5	S.Shivaramu- Export Marketing- Himalaya				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
4					
Course Designed By: Dr.S.R.NITHYANAND					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	M	M	M	M	S
CO3	M	S	M	S	M
CO4	S	M	S	M	M
CO5	M	M	M	M	S

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C	
ELECTIVE –II - A	HTML & INTERNET (FULLYPRACTICAL)			4			4	
Pre-requisite				Syllabus Version				
Course Objectives:								
The main objectives of this course are to:								
<ol style="list-style-type: none"> 1. To learn about HTML, Internet concepts. 2. To learn Basic Internet Concepts World Wide Web. 3. To know about server side programming. 4. To gain the Knowledge of HTML and its applications 								
Expected Course Outcomes:								
On the successful completion of the course, student will be able to:								
1	Analyze a web page and identify its elements and attributes.						K1	
2	Create web pages using HTML and Cascading Style Sheets.						K3	
3	Build dynamic web pages (Client side programming).						K2	
4	Create XML documents and Schemas.						K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6– Create								
			HTML & INTERNET (FULLYPRACTICAL)			50-- hours		
<p>1) Create web pages for a business organization using HTML Frames.</p> <p>2) Create a Program using HTML to display the order list and unordered list of a Departmental Store.</p> <p>3) Program to display Image and Text using HTML tag for an advertisement of a company Product.</p> <p>4) Create a Table to display list of product using HTML tag.</p> <p>5) Create a website of your department with minimum five links using HTML.</p> <p>INTERNET</p> <ol style="list-style-type: none"> 1) Create an E. Mail ID and Check the Mail Inbox 2) Chatting 3) Learn how to Use Search Engines and Visit Yahoo.Com andGoogle.Com 4) Visit your University and College Websites and Collect Relevant Data. <p>NOTE : Marks awarded 100% only for Practical</p>								
			Total Lecture hours			50-- hours		
Reference Books								
1	Harley Hahh – The Internet Complete REFERENCE, Tata McGraw Hill Pvt Ltd.,							
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]								
1	HTMLBook.							

Course Designed By: Dr.G.THANIKACHALAM					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	-
CO2	S	M	M	M	-
CO3	M	S	M	S	-
CO4	S	M	S	S	-
CO5	M	M	M	S	-

S-Strong; M-Medium; L-Low



Course code	B.Com. Cooperation			L	T	P	C	
ELECTIVE-II - B	MULTIMEDIA			4			4	
Pre-requisite				Syllabus Version				
Course Objectives:								
The main objectives of this course are to:								
<ol style="list-style-type: none"> 1. The students understand and create of Multimedia Presentation. 2. To learn about Basic Steps for Image Processing. 3. To know about Fundamental Characteristics of Sound. 4. To gain the Knowledge of Analog Video Camera and Principles of Animation. 								
Expected Course Outcomes:								
On the successful completion of the course, student will be able to:								
1	Able to know the procedure for creating of Multimedia Presentation and Production.						K1	
2	The student's knowledge about the Image Processing software.						K1	
3	The students are able know the preparation Video Signal Formats.						K3	
4	The students are analyzing the MPEG-1 Audio – MPEG-1 Video.						K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create								
Unit:1	Introduction						10-- hours	
Multimedia Presentation and Production – Characteristics of Multimedia Presentation – Multiple Media- Utilities of Multi-sensory Perception – Hardware and Software Requirements. Digital Representation: Analog Representation – Waves – Digital Representation –Need for Digital Representation – Analog to Digital Conversion – Digital to Analog Conversion. Text: Types of Text – Unicode Standard – Font – Insertion of Text – Text compression – File formats.								
Unit:2	Image						10-- hours	
Image Types – Seeing Color – Color Models – Basic Steps for Image Processing – Scanner – Digital Camera – Interface Standards – Specification of Digital Images – CMS – Device Independent Color Models – Image Processing software – File Formats – Image Output on Monitor and Printer.								
Unit:3	Audio						10-- hours	
Introduction – Acoustics – Nature of Sound Waves – Fundamental Characteristics of Sound – Microphone – Amplifier – Loudspeaker – Audio Mixer – Digital Audio – Synthesizers – MIDI– Basics of Staff Notation – Sound Card – Audio Transmission – Audio File formats and CODECs –Audio Recording Systems – Audio and Multimedia – Voice Recognition and Response – Audio Processing Software.								

Unit:4	Video	10-- hours			
Analog Video Camera – Transmission of Video Signals – Video Signal Formats – Television Broadcasting Standards – Digital Video – Digital Video Standards - PC Video – Video Recording Formats and Systems - Video File Formats and CODECs – Video Editing – Video Editing Software.					
Unit:5	Animation	10-- hours			
Types of Animation – Computer Assisted Animation – Creating Movement – Principles of Animation – Some Techniques of Animation – Animation on the Web – Special Effects– Rendering Algorithms. Compression: MPEG-1 Audio – MPEG-1 Video - MPEG-2Audio – MPEG-2-Video.					
<p>Multimedia Lab- Photoshop Practical List Create Sun Flower using Photoshop</p> <ol style="list-style-type: none"> 1. Create Water Drops using Photoshop. 2. Animate Plane Flying the Clouds using Photoshop. 3. Create Plastic Surgery for Nose using Photoshop. 4. Create Mouse using Photoshop. 5. Create See thru text using Photoshop. 6. Create Military Clothe using Photoshop. 7. Create Stone Texture using Photoshop. 8. Create Rollover Buttons using Photoshop. 9. Create Realistic Stone Structure using Photoshop. 10. Create Web Page using Photoshop. 11. Convert Black and White to Color Photo using Photoshop. 					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours		52-- hours			
Reference Books					
1	MULTIMEDIA: Making it Work – Tay Vaughan, 7th edition, TMH. Comdex				
2	MULTIMEDIA AND WEB DESIGN – Vikas Gupta, DreamTechpress.2007				
Course Designed By: Dr.M.VIJAYAKUMAR					
Mapping with Programme Outcomes					
COs	M	M	M	M	-
CO1	M	M	S	M	-
CO2	M	M	S	M	-
CO3	S	S	M	S	-
CO4	M	M	M	S	-
CO5	S	S	S	M	-

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
ELECTIVE-II - C	SOFTWARE DEVELOPMENT WITH VISUAL BASIC			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To learn about the Fundamentals of Visual Basic. 2. To learn Basic Concepts of Steps in Building the User Interface. 3. To know about the Flex Grid Controls Controlling Program Flow. 4. To gain the Knowledge of Microsoft Windows Common Controls 6.0. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Analyze The Code Window, Variables, Data Types, Constants, Strings, and Numbers.						K1
2	Creating Controls, The Name Properly and Properties of Command Buttons.						K3
3	Able to know about the Function of Procedures And Sub Procedures						K2
4	The students able know the Microsoft Windows.						K1
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Fundamentals of Visual Basic					10-- hours	
Getting Started – The Visual Basic Environment – Customize A Form. First Step in Programming. The Code Window, Variables, Data Types, Constants, Strings, Numbers, Statements in Visual Basic I the Comment and the End Statement.							
Unit:2	Steps in Building the User Interface					10-- hours	
The Tool Box – Creating Controls – The Name Properly – Properties of Command Buttons- Simple Event Procedures for Command Buttons – Access Key- Image Controls- Text Boxes – Labels – Navigating Between Controls – Message Boxes- The Grail – Picture Box – Rich Text Box							
Unit:3	Organizing Information via Controls					10-- hours	
Control Arrays – List and Combo Boxes- Flex Grid Controls Controlling Program Flow: Determinant Loops- Indeterminate Loops – Making Decisions- Select Case- Nested of Then's – The Go to Statement							
Unit:4	Built					10-- hours	
Built – In Functions: String Function – Numeric Functions- Data And Time Functions – Financial Functions. Functions and Procedure: Function Procedures And Sub Procedures							
Unit:5	Microsoft Windows					10-- hours	

The Tool Box Revisited; Frames – Option Buttons- Check Box Scrollbars- Times – Microsoft Windows Common Controls 6.0: Image List Control- List View Control- Progress Box Control –Slides Control- States Bar Control – Menus- MdIforms.

PRACTICAL LIST (VB)

1. Design a Format with Text Box to Perform the Alignment and Format Function
2. Design a Form to display the list of Products by Declaring Array Function
3. Design a Form to Calculate Capital Budgeting Technique by Declaring Finance Function and Variable Declaration using Option Button(Radio) Check Box
4. Design a Form to Display an Advertisement Banner Using Image Box Control with String Function
5. Design a Form to Compute Cost of Capital using Finance Function in Visual Basic
6. Design a Form to Perform Working Capital Analysis using Finance Function
7. Design a Form to Display Break – Even Analysis using Time and Chart Controls, by Declaring Variables
8. Design a Form to Present Product Details Like Purchase, Sales, Profit, Etc By Declaring Away Functions and Present the Details in a Rich Text Box(RTF)
9. Design a Form to Display a Calculator
10. Design a Pay Slip for an Organization and Create a Database using SQL and ADO Counter
11. Design the Form to Display the Highlights of the Budget Option Button and Animation
12. Design a Supermarket Bill to display the Sales Invoice and Create a Database using ADO Control
13. Design the Form to Create Bank Customer Database using ADO Control
14. Design a Form to Calculate Minimum, Maximum, Reorder, Reorder Quantity, EOQ and Display the Inventory Control Records
15. Design the Form to Display Free View and List View of Folders and Files From a Directory or an Organization

NOTE: 3 hrs Theory & 3 hrs Practical. The weightage of marks awarded for this paper is 50 % for theory & 50% for Practical

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	52-- hours
Reference Books		
1	Byson & Gottfried, Visual Basic, Tata Mc Graco-Hill Publication	
2	Steven Visual Basic 6 Programming Black Box, Holyzner Dreamtech Publication	
3	Visual Basic 6, Gary Cornell Tata Mc Graw –Hill	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By: Dr.M.VIJAYAKUMAR		

Mapping with Programme Outcomes					
COs	S	M	M	M	-
CO1	M	M	M	S	-
CO2	M	M	S	M	-
CO3	S	M	S	S	-
CO4	M	M	M	M	-
CO5	S	M	S	M	-

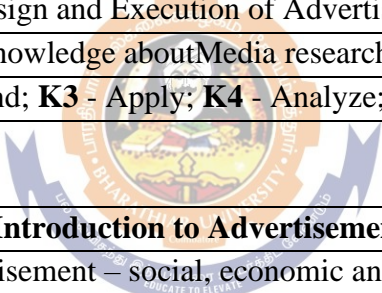
S-Strong; M-Medium; L-Low



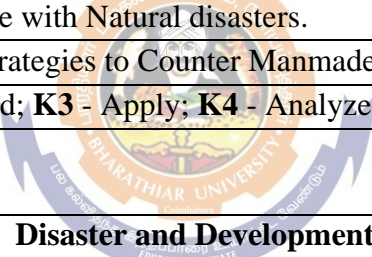
Course code	B.Com. Cooperation			L	T	P	C
ELECTIVE – III – A	ENTERPRENEURSHIP DEVELOPMENT			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To know about entrepreneurs and EDP. To know the various sources of Institutional finance to entrepreneurs To know the various institutional non-finance to entrepreneurs. To understanding the concept of incentives and subsidies. To enable the students to prepare the project proposal. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Gain knowledge on entrepreneurship development						K1
2	Acquired the skills to apply various sources of finance.						K2
3	Describe the functions of institutional non-financial set-up to entrepreneurs.						K2
4	Identify the various incentives and subsidies available from the Government and other institutions in India.						K2
5	Enhanced knowledge on the preparation of project proposal.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Concept of Entrepreneurship					10-- hours	
Concept of Entrepreneurship–Definition, Characteristics and Functions of Entrepreneur – Types of Entrepreneurs – Sickness and Survival–Need for Training and Development- Phases of EDP- Special Agencies – Development of Women Entrepreneurs and Rural Entrepreneurs.							
Unit:2	Institutional finance to Entrepreneurs					10-- hours	
Institutional finance to Entrepreneurs- SFCS- SIDCS- SIPCOT-TIIC- Commercial Banks – Small Industries Development Banks- Venture Capital and its importance.							
Unit:3	Institutional Setup					10-- hours	
Institutional Setup- DICS, SIDCO-NSIC, SISIS, Indian Investment Center- Khadi and Village Industries Commission.							
Unit:4	Incentives and Subsidies					10-- hours	
Incentives and Subsidies – Subsidized Services- Subsidy for Market – Transport Subsidy- Seed Capital Assistance- Taxation Benefits to SSI- Special Facilities for imports.							
Unit:5	Project Formulation					10-- hours	
Project Formulation – Project Identification – Evaluation- Feasibility Analysis, Project Report.							
Unit:6	Contemporary Issues					2 hours	

Expert lectures, online seminars – webinars					
Total Lecture hours					52-- hours
Reference Books					
1	S.Skhanka, Entrepreneurial Development, S.Chand And Company Ltd,1999.				
2	C.B.Gupta&N.P.Srinivasan, Entrepreneurial Development, Sultan Chand and Sons, 2001.				
3	Jose Paul, N.Ajith Kumar, Paul T.Mampilly, Himalaya Publishing House,1999				
4	M.Soundarapandian, Rural Entrepreneurship Growth and Potentials, Kanishka Publishers, 2001.				
5	P.Saravanavel, Entrepreneurial Development, Ess Pee Kay Publishing House,1997				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
Course Designed By: Dr.S.VELANKANNI					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	S	L	M	M
CO3	M	M	M	S	S
CO4	M	M	S	L	M
CO5	L	M	M	M	M

S-Strong; M-Medium; L-Low

Course code	B.Com. Cooperation			L	T	P	C
ELECTIVE-III - B	ADVERTISING MANAGEMENT			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To understand the Concept and definition of advertisement. To enable the students to gain knowledge about the campaign Function of Advertisement Agencies. Assess the different types of advertisements and measuring impact of advertisement. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	The students had known the social, economic and legal implications of advertisements.					K1	
2	The students can able to known the Selection and the remuneration.					K1	
3	Acquire skills to cost of advertisements related to service.					K2	
4	Apply the Strategies to Design and Execution of Advertisement.					K3	
5	The students acquire the knowledge about Media research.					K1	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
							
Unit:1	Introduction to Advertisement					10-- hours	
Concept and definition of advertisement – social, economic and legal implications of advertisements –setting advertisement objectives.							
Unit:2	Advertisement Agencies					10-- hours	
Selection and the remuneration – Advertisement – campaign Function of Advertisement Agencies – types of Ad Agencies.							
Unit:3	Advertisement Media					10-- hours	
Media plan type and choice criteria – reach and frequency of advertisements –cost of advertisements related to service- media strategy and scheduling.							
Unit:4	Design and Execution of Advertisement					10-- hours	
Message development – different types of advertisements –layout – design appeal– copy structure – advertisement production – print – Radio – T.V and web-advertisements – advantages & Limitations.							

Unit:5	Media Research				10-- hours	
Media research – selection – testing validity and reliability of ads – measuring impact of advertisement – advertises effectiveness.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
					Total Lecture hours	52-- hours
Reference Books						
1	Kenneth Clow. Donald Back – “Integrated Advertisements, Promotion and marketing communication”, -Prentice hall of India					
2	S.H.H kazmi, satish K Batra – “Advertising & Sales Promotion – Excel Books					
3	Advertising, sales & Promotion management – S.A. Chunawalla – Himalaya Publishing House.					
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1						
2						
4						
Course Designed By: Dr.R.VASAKARAJAN						
Mapping with Programme Outcomes						
COs	M	M	M	S	S	
CO1	M	S	M	M	S	
CO2	S	M	M	M	M	
CO3	M	M		S	M	M
CO4	M	S		M	M	M
CO5	S	S		S	S	S

Course code	B.Com. Cooperation			L	T	P	C
ELECTIVE-III - C	DISASTER MANAGEMENT			4			4
Pre-requisite				Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand different nature of Disaster and Development and Humanity and Development. 2. To enable the students to gain knowledge about the Disaster Risk Analysis and Management. 3. Assess the functions and Strategies to cope with Natural disasters. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	The students had known the nature of Disaster and Development and Humanity and Development.						K1
2	The students can able to known the Disaster Prevention and control.						K2
3	Acquire skills to functions of Information Management and Dissemination.						K2
4	Apply the Strategies to cope with Natural disasters.						K3
5	The students acquire the Strategies to Counter Manmade Disasters.						K1
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
							
Unit:1	Disaster and Development					10-- hours	
Nature, Humanity and Development – Hazards and Disasters – Dimensions and Typology of Disasters – Public Health and Disasters.							
Unit:2	Disaster Prevention and control					10-- hours	
The Role of the UN in Complex Emergencies – The Coordination and Leadership Context of the UNDMT – International Agencies for Disaster Response – National Disaster Management : India.							
Unit:3	Disaster Risk Analysis and Management					10-- hours	
Disaster Mitigation – Coordination – Disaster Preparedness and Planning – Disaster Risk Assessment – Information Management and Dissemination – Disaster Rehabilitation – Futuristic Sustainable Measures in Disaster Management.							
Unit:4	Strategies to cope with Natural disasters					10-- hours	
Floods – Earth quakes and Landslides – Cyclones and Thunderstorms – Tsunami – Drought – Heat wave and Sandstorms – Cold wave and extreme cold.							
Unit:5	Strategies to Counter Manmade Disasters					10-- hours	
War and Terrorism – Stampede, Riots and Demonstrations – Residential and Industrial							

Fires – Transportation Accidents – Nuclear Power Accidents – Hazardous Materials and Toxic Emission – Utility failure.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
				Total Lecture hours	52-- hours
Reference Books					
1	Satish Modh, “Introduction to Disaster Management”, Macmillan Publications.				
2	Satish Modh, “Citizen’s Guide to Disaster Management” Macmillan Publications.				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
4					
Course Designed By: Dr.S.R.NITHYANAND					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	M	L	M	M	M
CO3	M	M	S	S	M
CO4	M	M	M	M	M
CO5	M	M	S	M	M

S-Strong; M-Medium; L-Low



Annexure

B.Com.- Cooperation

Syllabus

(With effect from 2021-22)

Program Code:



DEPARTMENT OF COOPERATION

Bharathiar University

**(A State University, Accredited with “A” Grade by NAAC and
13th Rank among Indian Universities by MHRD-NIRF)**

Coimbatore 641 046, INDIA

BHARATHIAR UNIVERSITY-COIMBATORE 641046
DEPARTMENT OF COOPERATION

VISION

- Socio- economic transformation through empowered cooperative women leadership.

MISSION

- To inspire and empower the women graduates to become innovative leaders through effective teaching learning process.
- To provide value based education to the graduates for social transformation.
- To provide better knowledge and best practices for enabling mastery in cooperation and empowerment of women.
- To strengthen and develop the cooperative movement through women cooperator.

