

# B.Com. - Cooperation

## Syllabus

### AFFILIATED COLLEGES

Program Code: 2AE

2023 – 2024 onwards



## BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

**BHARATHIAR UNIVERSITY: COIMBATORE 641 046**

**B. Com-COOPERATION Curriculum**

(For the students admitted during the academic year 2023 – 24 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
<b>FIRST SEMESTER</b>							
I	Language – I	4	6	-	25	75	100
II	English – I	4	6	-	25	75	100
III	Core - I Theory of Cooperation	4	5	-	25	75	100
III	Core - II Accounting and Book Keeping	4	6	-	25	75	100
III	Allied : I Business Organization & Office Management	4	5	-	25	75	100
IV	Environmental Studies	2	2	-	---	50	50
<b>Total</b>		22	30	-	125	425	550
<b>SECOND SEMESTER</b>							
I	Language – II	4	6	-	25	75	100
II	English – II	2	4	-	25	25	50@
	Language Proficiency for Employability <a href="http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf">http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf</a>	2	2	-	25	25	50 #
III	Core - III Co-operative Credit and Banking	4	5	-	25	75	100
III	Core - IV Financial accounting	4	6	-	25	75	100
III	Allied : II Principles of Management	4	5	-	25	75	100
IV	Value Education - Human Rights *	2	2	-		50	50
<b>Total</b>		22	30	-	150	400	550
<b>THIRD SEMESTER</b>							
I	Language – III	4	4	-	25	75	100
II	English – III	4	4	-	25	75	100
III	Core - V Production, Trade and Service Cooperatives	4	6	-	25	75	100
III	Core - VI Microsoft Office – Practical	4	-	5	25	75	100
III	Allied : III Business Economics	3	6	-	25	75	100
IV	Skill Based Subject: 1 Company Law & Secretarial Practice	2	3	-	25	25	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						
<b>Total</b>		23	25	5	150	450	600
<b>FOURTH SEMESTER</b>							
I	Language – IV	4	4	-	25	75	100
II	English – IV	4	4	-	25	75	100
III	Core – VII : General & Cooperative Audit	4	5	-	25	75	100
III	Core – VIII Mathematics & Statistics	4	5	-	25	75	100

III	Allied : IV Indian Economy	3	5	-	25	75	100
IV	Skill Based Subject : II Marketing Management	2	3	-	25	25	50@
	NAAN MUTHALVAN-Digital Skills for Employability – Office Fundamentals <a href="http://kb.naanmudhalvan.in/Special:FilePath/Microsoft_Course_Details.xlsx">http://kb.naanmudhalvan.in/Special:FilePath/Microsoft_Course_Details.xlsx</a>	2	2	-	25	25	50 #
IV	Tamil/Advanced Tamil (or) Non Major Elective - II (General Awareness)	2	2	-	-	50	50
<b>Total</b>		25	30		175	475	650
<b>FIFTH SEMESTER</b>							
III	Core - IX Co-operative Law	4	6	-	25	75	100
III	Core - X Cost & Management Accounting	4	6	-	25	75	100
III	Core - XI Cooperative Training: Cooperative Institutions Visit	4	-	5	25	75	100
III	Core – XII Taxation Law and Practice	4	5	-	25	75	100
III	Elective -1 * Theory and Practice of Banking	4	5	-	25	75	100
IV	Skill Based Subject : III Management Information System	2	3	-	25	25	50@
<b>Total</b>		22	25	5	150	400	550
<b>SIXTH SEMESTER</b>							
III	Core - XIII Co-operative Management & Administration	4	5	-	25	75	100
III	Core Paper: IV Corporate Accounting	4	5	-	25	75	100
III	Core – XV: Cooperative Training: Internship in Cooperatives	4	-	5	25	75	100
III	Elective - II TALLY (Fully Practical)	4		5	25	75	100
III	Elective - III Entrepreneurship Development	4	5	-	25	75	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#
<b>Total</b>		26	20	10	225	425	650
<b>Grand Total</b>		<b>140</b>	<b>160</b>	<b>20</b>	<b>975</b>	<b>2575</b>	<b>3550</b>

\*No Continuous Internal Assessment (CIA), only University Examination.

\*\*No University Examinations. Only Continuous Internal Assessment (CIA)

@University Semester Examination will be conducted for 50Marks (As per the Existing pattern of examination) and the marks will be converted to 25Marks.

# Naan Mudhalvan Course: CEE will be assessed by Industry for 25 marks and CIA will be done by the 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	Tally (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





***First  
Semester***

Course code	B.Com. Cooperation		L	T	P	C
<b>Core Paper: II</b>	<b>THEORY OF COOPERATION</b>		<b>4</b>			<b>4</b>
<b>Pre-requisite</b>			<b>Syllabus Version</b>			
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>1. To introduce the principles and thoughts of cooperation</li> <li>2. To know the functions of cooperatives and other form of economic system</li> <li>3. To understand the importance of cooperative education and training</li> </ol>						
<b>Expected Course Outcomes:</b>						
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 forms of economic Organization					K3
4	To know about the origin & Development of foreign Cooperatives					K2
5	To make students understand about the Cooperative movement in India					K1
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Evolution of Cooperation</b>				<b>10—hours</b>	
Evolution: Concept – Features – Benefits of Cooperation - Cooperative 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.						
<b>Unit:2</b>	<b>Cooperative Thoughts</b> Type equation here.				<b>10—hours</b>	
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.						
<b>Unit:3</b>	<b>Cooperative and Other Forms of Economic System</b>				<b>10--hours</b>	
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.						
<b>Unit:4</b>	<b>Cooperation in Foreign Countries</b>				<b>10—hours</b>	
Co-operative Credit Movement in Germany – Consumer Co- operatives in U.K and Sweden – Dairy Co-operatives in Denmark – Agriculture Cooperative Movement in Japan – Cooperative Credit Movement in Italy						
<b>Unit:5</b>	<b>Cooperative Movement in India</b>				<b>10—hours</b>	
Genesis of Co-operative Movement in India – Development during Pre-Independence and Post-Independence Era; Strategies for Co-operative Development: Co- operative Extension - – Need and Importance – Arrangements for Co-operative Education and Training in India at Different Levels – ICA-Sectoral Organization – Ministry of Cooperation: Central & State.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	

Expert lectures, online seminars – webinars	
	<b>Total Lecture hours</b>
	<b>52—hours</b>
<b>Reference Books</b>	
1	Dr. B.S.Mathur, Co-operation in India – Sahitya Bhawan, 1999 and 2010.
2	A.JohnWinfred and 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 Edition 2000.
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.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="http://www.ica.coop">www.ica.coop</a>
2	<a href="http://www.ncui.coop">www.ncui.coop</a>
Course Designed By: Dr.R.VELURAJ & Dr.S.KESAVAN	

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

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

Course code	B.Com Cooperation			L	T	P	C	
Core Paper: II	ACCOUNTING AND BOOK KEEPING			3			3	
Pre-requisite				Syllabus Version				
<b>Course Objectives:</b>								
The main objectives of this course are to:								
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								
<b>Expected Course Outcomes:</b>								
On the successful completion of the course, student will be able to:								
1	Gain the preparation of ledger, trial balance and balance sheet of institutions						K2	
2	Gain knowledge about accounting rules, ledger, trial balance, final account, preparation of receipts and payment, income and expenditure records, various types of account etc.						K1	
3	Verify the errors and prepare bank statements						K3	
4	Apply the accounting rules in determining financial results						K2	
5	Apply accounting procedure in double entry system, single entry system and non trading concern.						K3	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>								
<b>Unit:1</b>	<b>Introduction to Book Keeping</b>					<b>12--hours</b>		
<b>Book Keeping:</b> Accounting concepts and conventions- Kinds of accounts and its rules- Journalizing (problems) - Subsidiary books - Cash book (problems) - Ledger Postings.								
<b>Unit:2</b>	<b>Preparation of Trial Balance &amp; Final Accounts</b>					<b>12--hours</b>		
Preparations of Trial balance: Final accounts – Uses, Closing entries - Capital and Revenue items - Trading Account, Profit and Loss Account, Balance Sheet-Adjusting entries (Simple Problems)								
<b>Unit:3</b>	<b>Errors</b>					<b>10-- hours</b>		
Errors: Meaning-Types of errors and their rectification - Bank Reconciliation Statement - Meaning - Methods of preparation of Bank Reconciliation statement (Simple Problems).								
<b>Unit:4</b>	<b>Bills of Exchange</b>					<b>14-- hours</b>		
Definition-Features-Advantages-Types of Bills of Exchange (Theory only) - Accounts of Non-Trading concerns, Receipts and Payments Accounts- Income and Expenditure Accounts-Balance Sheet. (Simple Problems).								
<b>Unit:5</b>	<b>Consignment Account</b>					<b>12-- hours</b>		
Consignment Account: Meaning-, Features, Important terms, Distinction between Sale and Consignment(Theory only) Joint Venture(Simple Problems)								
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>		
Expert lectures, online seminars – webinars								
<b>Total Lecture hours</b>					<b>62--hours</b>			
<b>Reference Books</b>								
1	P.Manikavasagam, A Treatise on Co-operative Account Keeping, Rainbow Publications, 1989							



2	Reddy & Moorthy, Financial Accounting, Margham Publications, 2020				
3	T.S.Grewal, Double Entry Book Keeping, Sultan Chand and Sons, 1999.				
<b>Note: Distribution of Marks for theory and Problems shall be 40% and 60 % respectively.</b>					
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1	<a href="http://www.accountingcoach.com">www.accountingcoach.com</a> ,				
2	<a href="http://www.cleartax.in">www.cleartax.in</a>				
3	<a href="http://www.iedunote.com">www.iedunote.com</a> ,				
Course Designed By: Dr.S.R.NITHYANAND					
<b>Mapping with Programme Outcomes</b>					
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 & OFFICE MANAGEMENT			4			4
Pre-requisite				Syllabus Version			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
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.							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Nature and Scope of Business</b>					<b>10—hours</b>	
Forms of Business organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprises.							
<b>Unit:2</b>	<b>Location of Business</b>					<b>10—hours</b>	
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.							
<b>Unit:3</b>	<b>Stock Exchange</b>					<b>10—hours</b>	
Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares – Trade Association – Chamber of Commerce.							
<b>Unit:4</b>	<b>Office</b>					<b>10—hours</b>	
Its Functions and Significance – office layout and office accommodation – filing and Indexing.							
<b>Unit:5</b>	<b>Office machines and equipments</b>					<b>10—hours</b>	
Data processing systems – EDP – Uses and Limitations – Office furniture.							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	
Expert lectures, online seminars – webinars							
					<b>Total Lecture hours</b>	<b>52—hours</b>	
<b>Reference Books</b>							
1	Y.K.Bhusan, Business organization and Management, S.chand & sons Ltd.						
2	Shukla, Business organization and Management, S.chand & sons Ltd.						
3	Saxsena, Business Administration, Sahitya Bhavan.						
4	Singh B.P and Chopra, Business, organization and Management, Dhanpat Rai & Sons.						

5	R.K.chopra, Office Management, Himalaya Publishing House.				
6	Sherlaker S.A, Modern Business Organization and Management, 1992.				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1	<a href="http://www.researchgate.net">www.researchgate.net</a>				
2	<a href="http://www.libres-ejournal.info">www.libres-ejournal.info</a>				
3	<a href="http://www.inc.com">www.inc.com</a>				
Course Designed By: Mr.K.NATARAJ					
<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	M
<b>CO2</b>	M	L	M	S	L
<b>CO3</b>	S	M	S	M	M
<b>CO4</b>	S	M	M	M	M
<b>CO5</b>	M	S	M	S	S

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





***Second  
Semester***

Course code	B.Com Cooperation			L	T	P	C
<b>ALLIED PAPER: III</b>	<b>COOPERATIVE CREDIT AND BANKING</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To understand the origin and the development of cooperative credit.</li> <li>2. To gain knowledge about various commission and committee on cooperative credit.</li> <li>3. To know about cooperative credit structure(ST,MT,LT)</li> </ol>							
<b>Expected Course Outcomes:</b>							
On the successful completion of the course, student will be able to:							
1	Learn the needs and methods of short term, medium term and long term credit and availability in different cooperative institutions.					K1	
2	Gain knowledge about the various functions of Primary, District and State level cooperative organizations.					K2	
3	Analyse various types of banks and identify their peculiar features and differentiate cooperative banks from other banks					K2	
4	Evaluate the structure and functions of non-agricultural cooperative institutions.					K1	
5	Get idea about the banker and their relationship with their customers.					K3	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Cooperative Development</b>					<b>10--hours</b>	
Meaning, Economic Planning and Cooperative - Place of Co-operation in Five Year Plans - Recommendations of Important Committees: Mehta Committee, Mirdha Committee, AIRCSC, AIRCRC, CRAFICARD, ACRC, Task Force on Short Term and Long Term Co-operative Credit Structure (Vaidhyathan Committee) – Banking Regulations Act applicable to Cooperatives.							
<b>Unit:2</b>	<b>Agricultural Cooperative Credit</b>					<b>10--hours</b>	
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.							
<b>Unit:3</b>	<b>DCCB &amp; SCB</b>					<b>10--hours</b>	
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.							
<b>Unit:4</b>	<b>L.T. Credit</b>					<b>10--hours</b>	
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.							
<b>Unit:5</b>	<b>Non-Agricultural Credit Co-operatives</b>					<b>10--hours</b>	

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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>52--hours</b>
<b>Reference Books</b>					
1	B.S Mathur, 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	Prof.K.A.Abdul Kuddus & Dr.A.K.Zakir Hussain., Theory, Law and Practice of Cooperative Banking(with Case Studies), Limra Publications, 2017				
5	Nakkiran and John Winfred. A. Co-operative Banking In India, Rainbow Publications, 1988.				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1	<a href="http://www.ica.com">www.ica.com</a> ,				
2	<a href="http://www.vamnicom.gov.in">www.vamnicom.gov.in</a>				
Course Designed By: Dr.S.SURESH BABU & Dr.S.KESAVAN					
<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	M	S	S	M	M
<b>CO3</b>	M	M	S	S	S
<b>CO4</b>	M	S	S	M	S
<b>CO5</b>	S	S	S	S	M

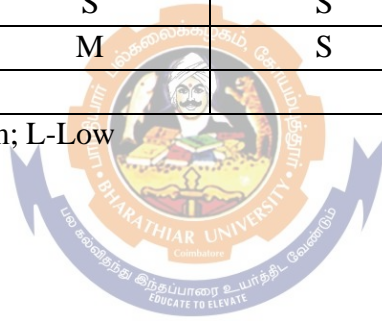
\*S-Strong; M-Medium; L-Low

## **Second Semester**

Course code	B.Com Cooperation			L	T	P	C
Core Paper: IV	FINANCIAL ACCOUNTING			3			3
Pre-requisite				Syllabus Version			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To understand the basic knowledge in financial accounting.</li> <li>To enable the students to prepare the financial statements.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create							
<b>Unit:1</b>	<b>Financial Accounting</b>					<b>12-- hours</b>	
Definition – Scope – Functions – Limitations. Depreciation – Causes Methods of Depreciation - Straight Line Method and Diminishing Return Method - Provision and Reserves – Types of Reserves (Simple Problems).							
<b>Unit:2</b>	<b>Self Balancing Ledger</b>					<b>12-- hours</b>	
Meaning – Debtors Ledger – Creditors Ledger – General Ledger – Advantages of Self Balancing System – Procedure of Self Balancing – Accounting Aspects (Simple Problems).							
<b>Unit:3</b>	<b>Single Entry System</b>					<b>10-- hours</b>	
Meaning and features - Ascertainment of Profit – Statement of Affairs – Conversion Method ( Simple Problems)							
<b>Unit:4</b>	<b>Departmental Accounts</b>					<b>14-- hours</b>	
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).							
<b>Unit:5</b>	<b>Hire Purchase and Installment Purchase System</b>					<b>12-- hours</b>	
Definition – Features – Installment Purchase System – Distinction between Hire Purchase and Installment Systems – Hire Purchase Trading Account - Goods on Sale or Return (Simple Problems).							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	
Expert lectures, online seminars – webinars							

		<b>Total Lecture hours</b>		<b>62-- hours</b>	
<b>Reference Books</b>					
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.				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
3					
Course Designed By: Dr.S.R.NITHYANAND					
<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	M
<b>CO2</b>	S	M	S	M	M
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	S	M	S
<b>CO5</b>	S	M	S	S	M

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

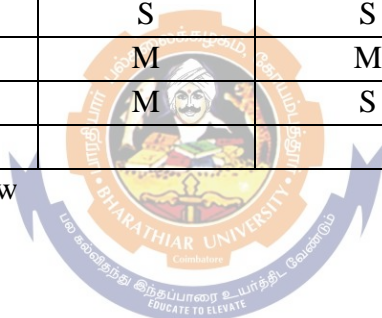




Course code	B.Com Cooperation			L	T	P	C	
<b>ALLIED PAPER: II</b>	<b>PRINCIPLES OF MANAGEMENT</b>			<b>4</b>			<b>4</b>	
<b>Pre-requisite</b>				<b>Syllabus Version</b>				
<b>Course Objectives:</b>								
The main objectives of this course are to:								
<ol style="list-style-type: none"> <li>To know the functions and contributions of management thinkers.</li> <li>To understand the functions of planning in a management.</li> <li>To identify the structure of an organization along with the departmentalization.</li> </ol>								
<b>Expected Course Outcomes:</b>								
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 organaisation						K1	
4	To understand the Principles of Effective Communication						K3	
5	To identify the tools and techniques of control.						K2	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>								
<b>Unit:1</b>	<b>Definition of Management</b>					<b>10-- hours</b>		
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.								
<b>Unit:2</b>	<b>Planning</b>					<b>10-- hours</b>		
Meaning, Importance, Types- Objectives, Steps, Guidelines for Effective Planning -Decision Making Process.								
<b>Unit:3</b>	<b>Organizing</b>					<b>10-- hours</b>		
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.								
<b>Unit:4</b>	<b>Directing</b>					<b>10-- hours</b>		
Meaning, Principles of Direction - Communication: Process Barriers-Principles of Effective Communication- Motivation: Theories- Mallow's Need Hierarchy Theory and Hertzberg's Two Factors Theory.								
<b>Unit:5</b>	<b>Controlling</b>					<b>10-- hours</b>		
Need, Types, Essentials of Good Control -Tools and Technique of Control, Co-ordination: Meaning, Types, Techniques of Coordination.								
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>		
Expert lectures, online seminars – webinars								

	<b>Total Lecture hours</b>	<b>52-- hours</b>			
<b>Reference Books</b>					
1	Ramasamy, Principles of Management, Himalaya Publishing House,2004				
2	Ankar Pagare, Business Management, Sultan Chand And Sons,2000				
3	K. Suresh and Radha, Principles of Management, Prasanna chand & Co,1995.				
4	Sharma, Principles of Management, Lakshmi Narain Agarwal,1997.				
5	M.Prasad, Principles And Practice Of Management, Sultan Chand and Sons, 1996				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
3					
Course Designed By: Dr.M.VIJAYAKUMAR					
<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	S	M	M	S
<b>CO3</b>	S	S	S	S	M
<b>CO4</b>	S	M	M	S	S
<b>CO5</b>	S	M	S	M	S

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





***Third  
Semester***

Course code	B.Com Cooperation			L	T	P	C
<b>Core Paper: V</b>	<b>PRODUCTION, TRADE AND SERVICE COOPERATIVES</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To gather the functions of Milk Producers Cooperatives.</li> <li>2. To acquire the various types of marketing Cooperatives.</li> <li>3. To understand the functions of consumer Cooperatives.</li> <li>4. To know about the industrial and processing cooperatives.</li> <li>5. To acquire the various types of Non-Credit Cooperatives.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Marketing Co-operatives</b>					<b>10-- hours</b>	
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.							
<b>Unit:2</b>	<b>Dairy Co-operatives</b>					<b>10-- hours</b>	
Place of Dairying in the Indian National Economy, Structure of Dairy Co- operatives- NDDDB - 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.							
<b>Unit:3</b>	<b>Consumer Co-operatives:</b>					<b>10-- hours</b>	
Need and Importance, Origin and Development, Structure, Working of Primary, District , Apex Consumer Co-operatives and NCCF, Supermarkets, Recent Development and its problems.							
<b>Unit:4</b>	<b>Industrial and Processing Co-operatives:</b>					<b>10-- hours</b>	

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.					
<b>Unit:5</b>	<b>Other Co-operatives</b>				<b>10-- hours</b>
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>52-- hours</b>
<b>Reference Books</b>					
1	L.Matur, Rural Development and Co –operation RBSA Publishers,2000				
2	S.Mathur, Co-operation In India, Sahitya Bhawan,1999				
3	D.Bedi, Theory, History and Principles of Co-operation, R.Call Book Depot,1999-2000.				
4	Shanmugasundaram, Weavers Co-operatives, Rainbow, Publications, 1987				
5	N.Hajela, Principles, Problems and Practice of Co-operation.				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
3					
Course Designed By:Dr.S.R.NITHYANAND & Dr.P.KARTHIKEYAN					
<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	S	S
<b>CO2</b>	S	M	M	S	M
<b>CO3</b>	M	S	S	M	S
<b>CO4</b>	M	M	S	M	M
<b>CO5</b>	S	M	M	M	M

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

Course code	B.Com Cooperation			L	T	P	C
<b>Core Paper: VI</b>	<b>MICRO SOFT – OFFICE-PRACTICAL</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
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.							
understand of MS ACCESS							
<b>Expected Course Outcomes:</b>							
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 organaisation chart						K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>MS WORD</b>						<b>8-- hours</b>
<ol style="list-style-type: none"> <li>1. Preparing a neat aligned, error free document, add header and fro tee, also perform find &amp; replace operation and define bookmarks.</li> <li>2. Preparing document with special effects and adding new symbols and frames.</li> <li>3. Preparing documents with inset pictures object and data box</li> <li>4. Preparing labels</li> <li>5. Preparing the document in newspaper column layout</li> <li>6. Perform mail merger operation and preparing labels.</li> <li>7. Type the text, change the font sign at 20, align the text to left, light and justify &amp; centre and underline the text.</li> <li>8. Prepare the job application letter enclosing your bio-dada</li> <li>9. Demonstrate ole concept by linking an excel worksheet into word document</li> <li>10. Type the text, check spelling and grammar, bullets and numbering list items.</li> </ol>							
<b>Unit:2</b>	<b>MS EXCEL</b>						<b>8-- hours</b>
<ol style="list-style-type: none"> <li>1. Entering and printing worksheet</li> <li>2. Worksheet using formulas</li> <li>3. Worksheet manipulation for electricity bill preparation</li> <li>4. Drawing graphs to illustrate class performance</li> <li>5. An excel worksheet contains monthly sales details of five companies.</li> </ol>							
<b>Unit:3</b>	<b>MS ACCESS</b>						<b>8-- hours</b>
<ol style="list-style-type: none"> <li>1. Simple commands perform sorting on name, place and in code of students database and address printing using label format</li> </ol>							

2. Payroll processing 3. Mark sheet preparation 4. Inventory control 5. Report preparation					
<b>Unit:4</b>	<b>MS POWER POIONT</b>				<b>6-- hours</b>
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.					
<b>Unit:5</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
				<b>Total Lecture hours</b>	<b>32-- hours</b>
<b>Reference Books</b>					
1	ick Course in Ms-Office, Joyce Cox, Galgotia Publication Pvt Ltd Bajaj & Nag, E-2.				
2	mmerce (The Cutting & Edge of Business) Tata Megraw Hill Publication CompanyLtd				
3	R.K.Tanali, Pc Software, Tata Mc Graw HillLtd				
Course Designed By: Dr.S.KESAVAN					
<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	M	S	M	M
<b>CO3</b>	S	M	S	M	M
<b>CO4</b>	S	S	M	S	M
<b>CO5</b>	M	S	M	M	S

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

Course code	B.Com Cooperation		L	T	P	C
<b>ALLIED PAPER - III</b>	<b>BUSINESS ECONOMICS</b>		<b>4</b>			<b>4</b>
<b>Pre-requisite</b>			<b>Syllabus Version</b>			
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>1. To impart knowledge about economies and methods of economic analysis</li> <li>2. To know the demand theory and indifference curve analysis</li> <li>3. To study about perfect competition.</li> </ol>						
<b>Expected Course Outcomes:</b>						
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>						
<b>Unit:1</b>	<b>Definition of Economics</b>				<b>10-- hours</b>	
Definition of Economics – Scope of Economics – Methods of Economics Analysis – Approaches to Economic Analysis – Micro and Macro Economics – Human Wants – Characterization of Human Wants.						
<b>Unit:2</b>	<b>Demand Theory</b>				<b>10-- hours</b>	
Cardinal Utility Approach – Law of Diminishing Marginal Utility- Ordinal Utility – Indifference Curve Analysis – Elasticity of Demand – Consumer’s Surplus.						
<b>Unit:3</b>	<b>Theory of Productions</b>				<b>10-- hours</b>	
Factors of Reduction- Cost Analysis- Revenue Analysis - Supply - Production Function – Laws of Return and Returns to Scales- Scale of Production.						
<b>Unit:4</b>	<b>Pricing</b>				<b>10-- hours</b>	
Perfect Competition – Monopoly - Monopolistic Competition – Duopoly- Oligopoly. Price and Output Determination.						
<b>Unit:5</b>	<b>Distribution</b>				<b>10-- hours</b>	
Determination of Wages, Rent, Interest and Profit.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						
					<b>Total Lecture hours</b>	<b>52-- hours</b>



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



Course code	B.Com Cooperation			L	T	P	C
<b>Skill Based Subject : I</b>	<b>COMPANY LAW &amp; SECRETARIAL PRACTICE</b>			3			3
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To enable the student's basic knowledge on company law.</li> <li>2. To impart the students for provisions of Indian Companies Act.</li> <li>3. To enable the latest knowledge about Company Management</li> <li>4. To know about Rights and Duties of Statutory Meeting.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Company Definition and Meaning</b>					<b>6-- hours</b>	
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.							
<b>Unit:2</b>	<b>Articles of Association</b>					<b>6-- hours</b>	
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.							
<b>Unit:3</b>	<b>Company Secretary</b>					<b>6-- hours</b>	
Shares, Debentures – Allotment - Membership of a Company - Company Secretary – Appointments, Qualifications, Powers, Duties and Position.							
<b>Unit:4</b>	<b>Company Management</b>					<b>6-- hours</b>	
Company Management –Board of Directors –Appointment, Qualification, Powers, Duties, Liabilities and Position of Directors, Managing Director–Managerial Remuneration.							
<b>Unit:5</b>	<b>Company Meetings</b>					<b>6-- hours</b>	
Company Meetings – Secretarial Duties for Statutory Meeting-Annual General Meeting – Extraordinary General Meetings and Board Meetings - Resolutions, Minutes, Quorum and Proxy.							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	

Expert lectures, online seminars – webinars	
<b>Total Lecture hours</b>	
<b>32-- hours</b>	
<b>Text Books</b>	
1	Company Law and Secretarial Practice, N.D.Kapoor, 2002, SultanChand
2	Principles of Company Law, M.C.Shulda Gulsan.
<b>Reference Books</b>	
1	Ganesan, Company Law and Secretarial Practice, RainbowPublications.
2	Kaathiresan & Radha, Company Law and Secretarial Practice, Prasana Chand & Co
3	Sherlekar- Sreterial Practice, HimalayaPublishers.
4	Pattan Shetti- Company Law And Secretarial Practice, S.Chand and Co.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	
2	
3	

Course Designed By: Dr. A. MENAKADEVI

**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
<b>CORE PAPER- VII</b>	<b>GENERAL AND COOPERATIVE AUDIT</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To understand the concept of general and cooperative audit</li> <li>2. To classify the verification and valuation of various assets and liabilities.</li> <li>3. To know the role of auditor duties and responsibilities.</li> <li>4. To enable for auditing system in different types of cooperatives</li> <li>5. To understand concept of Errors and Frauds</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>Principles of Audit</b>					<b>10-- hours</b>	
General Principles -Audit - Its Origin - Definition - Objects - Advantages. Nature and Scope of Audit-Variou 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.							
<b>Unit:2</b>	<b>Verification and Valuation of Assets and Liabilities</b>					<b>10-- hours</b>	
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.							
<b>Unit:3</b>	<b>Appointment and Removal of Auditors</b>					<b>10-- hours</b>	
Company Audit -Appointment and Removal of Auditors - Rights and Duties of Company Auditors- Liabilities –Audit of Share Capital and Share Transfer.							
<b>Unit:4</b>	<b>Cooperative Audit</b>					<b>10-- hours</b>	
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.							

<b>Unit:5</b>	<b>Audit Programme for Selected Societies</b>				<b>10-- hours</b>
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-Schedule of Defects, Rectification of Defects- Audit Classification and Cooperative Audit Report.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>52-- hours</b>
<b>Reference Books</b>					
1	G.Saxena, Principles and Practice of Auditing Himalaya Publishing House, Reprint 1999 (4 <sup>th</sup> Revised Edition), 1999.				
2	R.Kapoor, Hand Book Of Co-operative Audit, Anmol Publications Pvt Ltd,1998				
3	N.Tandan, S.Sudhorsanan, S.SundhoraBabu, A Hnd Book Of Practical Auditing, S.Chand And Company Ltd, 2000.				
4	N.Tandon, A Hand Book Of Practical Auditing, S.Chand And Company Ltd, 2003.				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
3					
Course Designed By: Dr.R.VELURAJ & Dr.S.KESAVAN					
<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	M	M
<b>CO2</b>	S	M	M	S	M
<b>CO3</b>	M	M	M	M	M
<b>CO4</b>	L	M	S	S	M
<b>CO5</b>	M	S	M	M	S

S-Strong; M-Medium; L-Low

Course code	B.Com Cooperation			L	T	P	C
<b>Core Paper: VIII</b>	<b>MATHEMATICS AND STATISTICS</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
1. To gain the basic arithmetical knowledge about the mathematics.							
2. To understand the basics of statistical tools used.							
<b>Expected Course Outcomes:</b>							
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	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Statistics</b>					<b>10-- hours</b>	
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.							
<b>Unit:2</b>	<b>Sampling Techniques</b>					<b>10-- hours</b>	
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)							
<b>Unit:3</b>	<b>Measures of Central Value</b>					<b>10-- hours</b>	
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)							
<b>Unit:4</b>	<b>Correlation</b>					<b>10-- hours</b>	
Meaning, Types- Karl Pearson's Co-efficient of Correlation and Rank Order Methods (Simple Problems). Regression: Meaning, Regression Equations and Regression Coefficient.							
<b>Unit:5</b>	<b>Mathematics of Finance</b>					<b>10-- hours</b>	

Simple and Compound Interest – Both Nominal and Effective Rates of Interest-Sinking Fund- Annuities –Present Value- Discounting of Bills - Bankers Gain.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
				<b>Total Lecture hours</b>	<b>52-- hours</b>
<b>Reference Books</b>					
1	S.N. Pillai and V.Bagavathi, Statistics, S.Chand and Company Ltd,2001				
2	P.Gupta, Statistical Methods, Sultan Chand and Sans,2000.				
3	A. Navaneethan – Business Mathematics and Statistics, Jai Publishers				
4	V.Sundaresan And S.P.Jayasdelan – An Introduction To Business Mathematics.				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
3					
Course Designed By: Dr.A.MENAKADEVI & Dr. D.MAHARANI					
<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	M	M	M	M
<b>CO3</b>	M	S	M	S	M
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	M	S	M	S

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			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To learn the essentials of Indian economy</li> <li>To understand the Distinguishing Features of International Trade</li> <li>To understand the role of Liberalisation, Privatisation and Globalisation (LPG) in Indian Economy</li> </ol>							
<b>Expected Course Outcomes:</b>							
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			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Money and Banking</b>			<b>10-- hours</b>			
Money and Banking -Functions of Money – Value of Money- Inflation and Deflation – Banking – Commercial Banking.							
<b>Unit:2</b>	<b>Central Banking</b>			<b>10-- hours</b>			
Central Banking- Instruments of Credit Control – Reserve Bank of India.							
<b>Unit:3</b>	<b>International Trade</b>			<b>12-- hours</b>			
Distinguishing Features of International Trade – Theories of International Trade- Trade Policy- Balance of Trade & Balance Of Payment.							
<b>Unit:4</b>	<b>International Monetary System</b>			<b>10-- hours</b>			
International Monetary System: Foreign Aid – World Bank – IMF – ADB – WTO.							
<b>Unit:5</b>	<b>Economic Reforms in India</b>			<b>10-- hours</b>			
Economic Reforms in India – Impact of Economic Reforms on the Indian Economy – Liberalization, Privatization and Disinvestment – Globalization.							
<b>Unit:6</b>	<b>Contemporary Issues</b>			<b>2 hours</b>			
Expert lectures, online seminars – webinars							
			<b>Total Lecture hours</b>	<b>52-- hours</b>			
<b>Reference Books</b>							
1	P.B.Tyagi – Public Finance, Prakash Nath and Co						
2	Sankaran – Indian Economy, Marghan Publications						

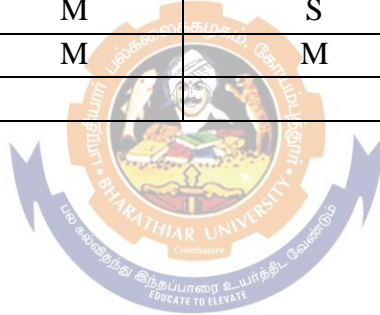
3	M.L.Jhingan- Money, Banking, International Trade And Public Finance, Urinda Publication				
4	Lakshmi Narayan- Public Finance, Agarwal Publications				
5	M.L.Jhingan- Public Finance And International Trade, Nath and Co				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
3					
Course Designed By: Dr.P.KARTHIKEYAN & Dr.M.VIJAYAKUMAR					
<b>Mapping with Programme Outcomes</b>					
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
<b>SKILL BASED SUBJECT –II</b>	<b>MARKETING MANAGEMENT</b>			3			3
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
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.							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>Concept of Market and Marketing</b>					<b>6-- hours</b>	
Marketing; Concept of Market and Marketing, Modern Concept of Marketing, objectives of Marketing - Classifications of Markets; Marketing and Selling.							
<b>Unit:2</b>	<b>Marketing Functions</b>					<b>6-- hours</b>	
Marketing Functions - Marketing Process-Concentration, Dispersion and Equalization; Classifications of Marketing Functions; Functions of Exchange - Selling, Buying-Functions of Physical Supply -Transportation, Storage.							
<b>Unit:3</b>	<b>Marketing Mix Strategies</b>					<b>6-- hours</b>	
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.							
<b>Unit:4</b>	<b>Advertising</b>					<b>6-- hours</b>	
Marketing Mix Strategies: Promotion Mix- Importance of Advertising - Personal Selling and Sales Promotion- Place Mix: Importance of Channel of Distribution - Functions of Middlemen.							
<b>Unit:5</b>	<b>Service Marketing</b>					<b>6-- hours</b>	
Service Marketing: Meaning, Definition, Features, Differences between transaction Marketing and Service Marketing, Classification of services, Expanded marketing mix for services.							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	
Expert lectures, online seminars – webinars							

		<b>Total Lecture hours</b>		<b>32-- hours</b>	
<b>Reference Books</b>					
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	Richord R.Still, EdwordW.Cundiff, Norman A.P.Govoni, Sales Force Management, Prentice, Hall of India Private Ltd, 1999.				
4	A.Sherlekar, Marketing Management, Himalaya Publishing House2000				
5	R.S.Npillai and Bahavath, Modern Marketing, S.Chand And Company Ltd,1999				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
Course Designed By: Dr.S.R.NITHYANAND					
<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	M	L	M	L	M
<b>CO4</b>	L	M	S	M	M
<b>CO5</b>	M	M	M	M	L





***Fifth***  
***Semester***

Course code	B.Com Cooperation			L	T	P	C	
<b>CORE PAPER - IX</b>	<b>COOPERATIVE LAW</b>			<b>4</b>			<b>4</b>	
<b>Pre-requisite</b>				<b>Syllabus Version</b>				
<b>Course Objectives:</b>								
The main objectives of this course are to:								
<ol style="list-style-type: none"> <li>1. To understand the history of cooperative legislation in India</li> <li>2. To know the Tamil Nadu Cooperative Societies Act.</li> <li>3. To learn the State Aid, duties and privileges of registered societies.</li> <li>4. To impart knowledge on the regulatory provisions relating to cooperative audit, inquiry and inspection.</li> <li>5. To know the Cooperative State Recruitment Bureau.</li> </ol>								
<b>Expected Course Outcomes:</b>								
On the successful completion of the course, student will be able to:								
1	in 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	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>								
<b>Unit:1</b>	<b>Legal Frame Work for Cooperatives</b>					<b>13-- hours</b>		
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 <sup>th</sup> Constitution Amendment.								
<b>Unit:2</b>	<b>Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988:</b>					<b>12-- hours</b>		
Provision Relating to Registration, Amendment of Bye Laws, Division and Amalgamation, Qualifications, Rights and Liabilities of Members, Management, Qualification and Disqualification of board.								
<b>Unit:3</b>	<b>State Aid to Cooperatives</b>					<b>11-- hours</b>		
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.								
<b>Unit:4</b>	<b>Arbitration</b>					<b>12-- hours</b>		
Arbitration & Supersession of the board – Winding up of Registered Societies – Execution of orders- Co-operative Tribunals – Appeals – Revision – Review.								

<b>Unit:5</b>	<b>Provision Relating to Employees of Cooperatives</b>	<b>12-- hours</b>
Common Cadre-Recruitment Bureau-Selection, Placement– Offences and Penalties to Employees – Appointment of paid Officers and Servants.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>62-- hours</b>

<b>Reference Books</b>					
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.				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
3					
Course Designed By: Dr.S.KESAVAN					
<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	M	M	M	L	S
<b>CO4</b>	M	M	M	M	M
<b>CO5</b>	M	M	M	M	M

S-Strong; M-Medium; L-Low

Course code	B.Com Cooperation			L	T	P	C
<b>Core Paper: X</b>	<b>COST AND MANAGEMENT ACCOUNTING</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To enable students to understand the basic concepts of cost accounting</li> <li>To Gain knowledge about various cost application in business concern.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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 organization.						K3
5	To apply Reconciliation of Cost and Financial Accounts						K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>Fundamentals of Cost Accounting</b>					<b>10-- hours</b>	
Fundamentals of Cost Accounting: Cost Accountancy – Meaning and Objectives, difference between Cost Accounting, Financial Accounting and Management Accounting(Simple Problems)							
<b>Unit:2</b>	<b>Elements of Costing</b>					<b>12-- hours</b>	
Elements of Costing: Basic terms in Cost Accounting – Methods of Costing – Cost Analysis, Concepts and Classifications - Elements of Cost. Preparation of Cost Sheet(Simple Problems)							
<b>Unit:3</b>	<b>Management Accounting</b>					<b>12-- hours</b>	
Management Accounting: Origin, Concept, Functions, Scope and Limitations – Analysis and Interpretation of Financial Statements – Methods of Analysis – Ratio Analysis(Simple Problems)							
<b>Unit:4</b>	<b>Working Capital</b>					<b>14-- hours</b>	
Working Capital: Concepts, Kinds, Importance of Working Capital – Working Capital Requirements and their Computation – Sources of Working Capital – Fund Flow and Cash Flow Analysis(Simple Problems)							
<b>Unit:5</b>	<b>Budgeting and Budgetary Control</b>					<b>12-- hours</b>	
Budgeting and Budgetary Control: Definition, Importance, Essential, Classification of Budgets, Master Budget, Preparation of Different Budgets, Steps in Budgetary Control.(Simple Problems).							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	
Expert lectures, online seminars – webinars							



		Total Lecture hours	62-- hours
<b>Text Books</b>			
1	Jan & Narang, Cost Accounting, First Edition, 1999, Kalyani Publishers.		
2	C. Shukla & T.S. Grewal, Cost Accounting, S.Chand		
<b>Reference Books</b>			
1	Dr.R.Ramachandran and R.Srinivasan- Cost Accounting (Theory, Problems and Salvations) Sriram Publications,		
2	V.K.Saxena and CD.Vashist: Cost Accounting, S.Chand and Co.		
3	R.S.N.Pillai and Bagavathi-Cost Accounting, S.Chand andCo		
4	Dr.R.Ramachandran and R.Srinivasan-Management Accounting (Theory, Problems and Salvations) Sriram Publications,		
5	R.K.Sharma, Shasi.K.Gupta – Management Accounting, Kalyani Publications,2003		
6	S.N.Maheswari- Principals Of Management Accounting, Sultan Chand and Sons,1999.		
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>			
1			
2			
3			
Course Designed By: Dr.A.MENAKADEVI & Dr.D.MAHARANI			



Course code	B.Com Cooperation			L	T	P	C
<b>CORE PAPER: XI</b>	<b>COOPERATIVE TRAINING: COOPERATIVE INSTITUTIONS VISIT</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. Understand the practical knowledge on the general working of various types of cooperatives</li> <li>2. Learn the day- to-day administration, accounts maintenance and auditing of various types of Co-operatives.</li> <li>3. Learn the modern trends in Co-operative Management</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
			<b>COOPERATIVE TRAINING: COOPERATIVE INSTITUTIONS VISIT</b>			<b>50-- hours</b>	
<b>Methods of Training</b>							
<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 Cooperative training is to be given the guidance and supervision of Asst. Professor in- charge of practical training who should accompany the students.</p> <p>The cooperative training record.</p> <p>The 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>							
<b>List of Co-operative/Institution/ Department for the Cooperative Institutional</b>							
<ol style="list-style-type: none"> <li>1. PACCSs And Agricultural Bank/FSS</li> <li>2. District Central Co-operative Bank/SCB</li> <li>3. PCARDB /SCARDB</li> <li>4. Urban Co-operative Bank</li> <li>5. Employee's Credit Society</li> </ol>							

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 Institutional Visit

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 cooperative training record after completion of the training programme for evaluation to the Lecturer in charge of the programme.

### Assessment of Cooperative Training:

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 weight age 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

	<b>Total Lecture hours</b>				<b>50-- hours</b>
Course Designed By: Dr.S.R.NITHYANAND					
<b>Mapping with Programme Outcomes</b>					
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
<b>CORE PAPER -XII</b>	<b>TAXATION LAW AND PRACTICE</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To understand the concept of Residential status</li> <li>2. To know various Heads of income for taxable.</li> <li>3. To impart knowledge about profit and loss of business or profession</li> <li>4. To understand the income from other sources for taxable</li> <li>5. To know the assessment of individual tax liability.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Provisions of the Income Tax 1961</b>					<b>10-- hours</b>	
Evolution of Tax-Principles-Residential and Non-Residential Status - Tax Relating to Individuals-Income from various sources– Assesses, Assessment Year and Accounting Year.							
<b>Unit:2</b>	<b>Heads of Income</b>					<b>10-- hours</b>	
Individual Salary-Income from House Property – Computation of Salaries and Income from house Property (Simple problem).							
<b>Unit:3</b>	<b>Profits &amp; Loss of Business or Profession</b>					<b>10-- hours</b>	
Meaning of Business or Profession, Computation of Profession of an Individual (simple problem).							
<b>Unit:4</b>	<b>Income from Other Sources</b>					<b>10-- hours</b>	
Computation of Income from other Sources – Assessment of individual –Computation of Total Income-Tax Liability (simple problem).							
<b>Unit:5</b>	<b>Good and Services Tax</b>					<b>10-- hours</b>	
Goods and Services Tax (GST)- Introduction of GST-Objectives of GST-GST Council-CGST, SGST, UTGST, IGST- GST Compensation to State- GST Rates- Registration under GST- Levy and Collection of GST. (Simple problem).							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	
Expert lectures, online seminars – webinars							

	<b>Total Lecture hours</b>	<b>52-- hours</b>			
<b>Reference Books</b>					
1	Bhagavathi Prasad – Income Tax Law &Practice				
2	Mehrotra – Income Tax Law &Practice				
3	Gour& Narang – Income Tax Law &Practice				
4	Dingare Pagare – Income Tax Law &Practice				
5	Dingare Pagare – Business Taxation				
6	Balasubramanian – Business Taxation				
7	A Text Book on Goods and Services Tax- Kumar and VeluRaj, Bharathi Publications.				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
3					
Course Designed By: Dr.S.VELANGANNI					
<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	S	S	M
<b>CO2</b>	M	M	M	M	S
<b>CO3</b>	M	M	S	M	M
<b>CO4</b>	S	M	M	S	S
<b>CO5</b>	M	M	S	M	M

S-Strong; M-Medium; L-Low

Course code	B.Com Cooperation			L	T	P	C
<b>SKILL BASED PAPER III</b>	<b>MANAGEMENT INFORMATION SYSTEM</b>			3			3
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To understand the basic principles and working of information technology.</li> <li>Describe the role of information technology and information systems in business and contrast and compare how internet and other information technologies support business processes.</li> <li>To give an overall perspective of the importance of application of internet technologies in business administration.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Introduction to Information Systems</b>					<b>6-- hours</b>	
Introduction to Information Systems – Definition – Features – Steps in Implementation of MIS – Need for Information-System For Decision Making- MIS as Competitive Advantages MIS- Structures.							
<b>Unit:2</b>	<b>Strategic Information System</b>					<b>6-- hours</b>	
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.							
<b>Unit:3</b>	<b>Computer Hardware</b>					<b>6-- hours</b>	
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.							
<b>Unit:4</b>	<b>Input Devices</b>					<b>6-- hours</b>	
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.							
<b>Unit:5</b>	<b>Telecommunication Revolution</b>					<b>6-- hours</b>	
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>32-- hours</b>
<b>Reference Books</b>					
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	Jawadekar – Management Information System, Tata Macgraw Hills Publication				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
3					
Course Designed By: Dr.S.KESAVAN					
<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	-	-
<b>CO2</b>	S	M	S	-	-
<b>CO3</b>	M	M	M	-	-
<b>CO4</b>	S	M	M	-	-
<b>CO5</b>	L	L	M	-	-

S-Strong; M-Medium; L-Low

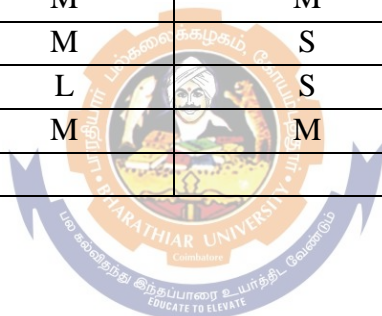


***Sixth***  
***Semester***



Course code	B.Com Cooperation			L	T	P	C
<b>CORE PAPER – XVII</b>	<b>COOPERATIVE MANAGEMENT AND ADMINISTRATION</b>			4			4
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To understand the concepts and functions of management and cooperative management</li> <li>To know the democratic leadership, structure and functions of Cooperatives.</li> <li>To classify functional areas of management</li> <li>To know the evaluation of performance in cooperatives.</li> <li>To understand Government's role and functions of Cooperative officials.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Co-operative Management</b>					<b>10-- hours</b>	
Co-operative Management: Concept and Features. Functions of Management- Objectives of Co-operative Management.							
<b>Unit:2</b>	<b>Democratic Control</b>					<b>10-- hours</b>	
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.							
<b>Unit:3</b>	<b>Personal and Material Management</b>					<b>10-- hours</b>	
Functional Areas of Management in Co-operatives: Production- Marketing – Financial – Personal and Material Management.							
<b>Unit:4</b>	<b>Evaluation of Performance of Co-operatives</b>					<b>10-- hours</b>	
Evaluation of Performance of Co-operatives: Key Result Areas, Performance Evaluation – Operational Efficiency Measurement Criteria for Co-operatives.							
<b>Unit:5</b>	<b>Co-operative Administration</b>					<b>10-- hours</b>	
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.							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	

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



Course code	B.Com Cooperation			L	T	P	C
<b>CORE PAPER: XIV</b>	<b>CORPORATE ACCOUNTING</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To understand the elements of shares.</li> <li>2. To study the Sinking Fund Method handling</li> <li>3. To Calculation of Managerial Remuneration Accounting systems</li> <li>4. To understand the Methods of valuation of Goodwill and Shares</li> <li>5. To impart the knowledge on Deficiency A/C.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Issue of shares</b>					<b>10-- hours</b>	
Issue of shares: Par, Premium and Discount – Forfeiture – Reissue – Surrender of Shares – Right Issue – Underwriting (Simple Problems)							
<b>Unit:2</b>	<b>Redemption of Preference Shares</b>					<b>10-- hours</b>	
Redemption of Preference Shares- Debentures – Issue – Redemption: Sinking Fund Method (Simple Problems).							
<b>Unit:3</b>	<b>Final Accounts of Companies</b>					<b>10-- hours</b>	
Final Accounts of Companies – Calculation of Managerial Remuneration (Simple Problems)							
<b>Unit:4</b>	<b>Valuation of Good will and Shares</b>					<b>10-- hours</b>	
Valuation of Good will and Shares – Need – Methods of valuation of Goodwill and Shares (Simple Problems).							
<b>Unit:5</b>	<b>Liquidation of Companies</b>					<b>10-- hours</b>	
Liquidation of Companies – Statement of Affairs –Deficiency a/c. (Simple Problems). NOTE : Distribution of Marks will be based on Theory – 40% and Problems – 60%							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	
Expert lectures, online seminars – webinars							

		Total Lecture hours	52-- hours
<b>Reference Books</b>			
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		
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>			
1			
2			
3			
Course Designed By: Dr.A.MENAKADEVI			



Course code	B.Com Cooperation			L	T	P	C
<b>CORE PAPER - XV</b>	<b>COOPERATIVE TRAINING: INTERNSHIP IN COOPERATIVES</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. Understand the practical knowledge on the general working of various types of Co-operatives.</li> <li>2. Learnt the day to day administration, accounts maintenance and auditing various Types of Co-operatives.</li> <li>3. Learn the modern trends in Co-operative management.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
						<b>50-- hours</b>	
<b>Internship in Cooperatives</b>							
<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 Asst. Professor in charge will test/ check their work by surprise visits to be allotted to Co-ops and Offices where student visit.</p> <p><b>Submission of Report</b></p> <p>Student should write a Internship 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 Asst. Professor 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 Cooperative Training: Internship will be 75% and 25% respectively for Report and Viva.</p> <ol style="list-style-type: none"> <li>1. Whether the reports reflect active participation of the students in programme</li> <li>2. Whether relevant data have been collected ad whether they are accurate.</li> <li>3. Whether the data have been presented well (sequence of Ideas, Clarity, Use of Tables, Diagrams Etc.</li> <li>4. Whether key problems have been identified and analyzed?</li> <li>5. Whether practical working is recorded well?</li> <li>6. Whether consultations are sound and useful?</li> </ol>							

(Criteria For Viva Voce Test is 25 Marks)

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

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

**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
<b>SKILLED BASED SUBJECT - IV</b>	<b>HUMAN RESOURCE MANAGEMENT</b>			3			3
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To impart the knowledge on concepts of Human Resource Management</li> <li>To understand the nature of job.</li> <li>To study the performance appraisal of employees in an organization.</li> <li>To enable salary administration and retirement benefits to employees</li> <li>To understand the industrial relations.</li> </ol>							
<b>Expected Course Outcomes:</b>							
On the successful completion of the course, student will be able to:							
1	in knowledge on basic concepts of human resource management						K1
2	quired knowledge on Human Resource Planning and Implementation.						K2
3	veloping the employees performance and strategies						K1
4	quaintance for Wage and salary administration and employee's benefits.						K3
5	nowledge on Trade union functions and Grievance						K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>Human Recourse Management</b>					<b>6-- hours</b>	
Human Recourse Management: Concept, Nature and Scope - Objectives- Functions of HRM- the Role of HR manager - Organizational Structure of HRM.							
<b>Unit:2</b>	<b>Human Resource Planning</b>					<b>6-- hours</b>	
Human Resource Planning: Job Analysis- Job Description- Job Specification Recruitment and Selection – Placement, Training and Development for Employees.							
<b>Unit:3</b>	<b>Performance Appraisal</b>					<b>6-- hours</b>	
Performance Appraisal: Job Evaluation - Merit Rating - Promotion - Transfer and Demotion – Punishment.							
<b>Unit:4</b>	<b>Wage and Salary Administration</b>					<b>6-- hours</b>	
Wage and Salary Administration: Incentive System - Labour Welfare and Social Security - Safety, Health and Security - Retirement Benefits to Employees.							
<b>Unit:5</b>	<b>Industrial Relation</b>					<b>6-- hours</b>	
Industrial Relation: Trade Unionism, Settlement of Disputes, Grievance Handling Collective Bargaining and Worker's Participation in Management - Stress Management.							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	
Expert lectures, online seminars – webinars							

		Total Lecture hours	32-- hours		
<b>Reference Books</b>					
1	Personnel Management and Industrial Relation, Memoria. C.B (6 <sup>th</sup> Edition, 1988)				
2	Human Resource Management, VSP.Rao				
3	Human Resource Management, Prasad L.M. (2 <sup>nd</sup> Edition, 2009)				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
4					
Course Designed By: Dr.D.MAHARANI					
<b>Mapping with Programme Outcomes</b>					
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





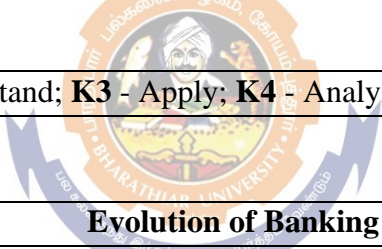


***Elective Course***

**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	Tally (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	
<b>ELECTIVE PAPER: I A</b>	<b>THEORY AND PRACTICE OF BANKING</b>			4			4	
<b>Pre-requisite</b>				<b>Syllabus Version</b>				
<b>Course Objectives:</b>								
The main objectives of this course are to:								
<ol style="list-style-type: none"> <li>To understand the Evolution of Banking in India</li> <li>To acquire knowledge on different financial instruments by using the banking sector.</li> <li>To Make use of clearing various financial instruments</li> <li>To facilitate the student by using various funds management in Banking sector</li> <li>To know the modern banking technology adopted in banking sectors.</li> </ol>								
<b>Expected Course Outcomes:</b>								
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	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6– Create</b>								
								
<b>Unit:1</b>	<b>Evolution of Banking</b>					<b>10-- hours</b>		
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.								
<b>Unit:2</b>	<b>Financial Instruments</b>					<b>10-- hours</b>		
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.								
<b>Unit:3</b>	<b>Clearing of Various Financial Instruments</b>					<b>10-- hours</b>		
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.								
<b>Unit:4</b>	<b>Funds Management</b>					<b>10-- hours</b>		
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.								

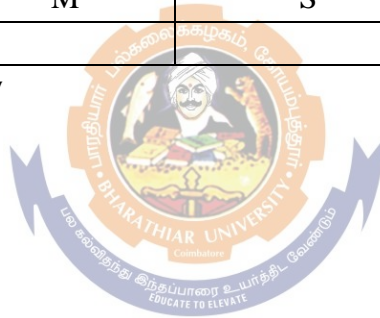
<b>Unit:5</b>	<b>Technology Adopted and Modern Banking</b>				<b>10-- hours</b>
Internet Banking – Automatic Teller Machine (ATM)– Core Banking Solutions - RTGS - NEFT- Electronic Fund Transfer (EFT) - Smart Card - KYC norms- Different card usage of customers (VISA, Debit , Business card, Smart card)					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
				<b>Total Lecture hours</b>	<b>52-- hours</b>
<b>Reference Books</b>					
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				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
4					
Course Designed By: Dr.M.JAGADEESHWARAN					
<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	S	S	M	M	S
<b>CO3</b>	S	M	M	M	L
<b>CO4</b>	M	L	S	S	S
<b>CO5</b>	M	M	M	M	M

S-Strong; M-Medium; L-Low

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

		<b>Total Lecture hours</b>		<b>52-- hours</b>	
<b>Reference Books</b>					
1	tail Management - Gribson G. Vedamani, Jaico publishing House,2005				
2	tailingManagement Text & Cases - Swapna Pradhan, The Mc Graw- Hill Companies,2006				
3	tailManagement and Strategic Approach - Barry,Berman, Joel R Evam- Pearson Education(Singapore) 2002 .				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
4					
Course Designed By: Dr.S.KAMESH					
<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO1</b>	M	M	S	S	M
<b>CO2</b>	M	M	M	S	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	M	M	M	M	S
<b>CO5</b>	M	M	S	M	M

S-Strong; M-Medium; L-Low



Course code	B.Com Cooperation			L	T	P	C
<b>ELECTIVE-I – C</b>	<b>EXPORT MANAGEMENT</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To impart the knowledge on concepts export and market analysis</li> <li>2. To understand the International law and Private Law</li> <li>3. To study the Methods and sources of export finance.</li> <li>4. To enable India's export performance and Problems in export trade.</li> <li>5. To understand the Basic documents used in international trade.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Export - Meaning</b>					<b>10-- hours</b>	
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.							
<b>Unit:2</b>	<b>Legal Aspects of Export Trade</b>					<b>10-- hours</b>	
International law- Private Law – Transport contracts - Payment and credit - settlement of disputes - Indian Laws: EXIM policy -Law relating to packaging - pricing - Advertising - distribution.							
<b>Unit:3</b>	<b>Export Financing</b>					<b>10-- hours</b>	
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.							
<b>Unit:4</b>	<b>India's Export Performance</b>					<b>10-- hours</b>	
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.							

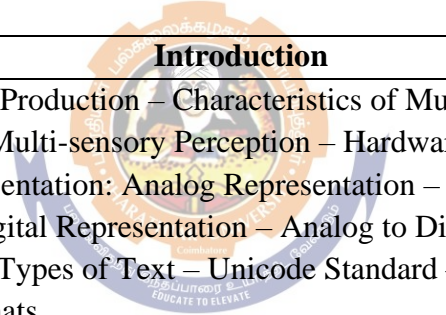
<b>Unit:5</b>	<b>Export Procedure and Documentation</b>	<b>10-- hours</b>			
Basic documents used in international trade-export letter of credit - processing of an export order - excise duty and sales tax procedure - pre-shipment documentation - standardization procedure for export by sea, inland container 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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>		<b>52-- hours</b>			
<b>Reference Books</b>					
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				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
4					
Course Designed By: Dr.SIVAGANANASITHI					
<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	S	S
<b>CO2</b>	M	M	M	M	S
<b>CO3</b>	M	S	M	S	M
<b>CO4</b>	S	M	S	M	M
<b>CO5</b>	M	M	M	M	S

S-Strong; M-Medium; L-Low



<b>Course code</b>		<b>B.Com Cooperation</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>ELECTIVE – II – A</b>		<b>TALLY-PRACTICAL</b>	<b>4</b>			<b>4</b>
<b>Pre-requisite</b>			<b>Syllabus Version</b>			
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>1. The students had known how to create a new company.</li> <li>2. To learn Basic accounts of a company</li> <li>3. To know about server side programming.</li> <li>4. To gain the Knowledge of HTML and its applications</li> </ol>						
<b>Expected Course Outcomes:</b>						
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Programme</b>						<b>50-- hours</b>
<p><b>Programme I:</b> Create a new Company, Group, Voucher</p> <p><b>Programme II:</b> ledger and record minimum 10 transactions and display the relevant results.</p> <p><b>Programme III:</b> Prepare Trial Balance.</p> <p><b>Programme IV:</b> Profit and Loss a/c and Balance Sheet with minimum of any five adjustments.</p> <p><b>Programme: V:</b> FIFO</p> <p><b>Programme: VI:</b> LIFO</p> <p><b>Programme: VII:</b> Simple Average Methods</p> <p><b>Programme: VII:</b> Weighted Average Methods</p>						
<b>Total Lecture hours</b>						<b>42-- hours</b>
Course Designed By: Dr.S.KESAVAN						
<b>Mapping with Programme Outcomes</b>						
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	
<b>CO1</b>	S	S	S	S	-	
<b>CO2</b>	S	M	S	M	-	
<b>CO3</b>	S	S	S	M	-	
<b>CO4</b>	S	S	M	S	-	
<b>CO5</b>	M	S	S	S	-	

S-Strong; M-Medium; L-Low

Course code	B.Com Cooperation			L	T	P	C	
<b>ELECTIVE-II – B</b>	<b>MULTIMEDIA</b>			<b>4</b>			<b>4</b>	
<b>Pre-requisite</b>				<b>Syllabus Version</b>				
<b>Course Objectives:</b>								
The main objectives of this course are to:								
<ol style="list-style-type: none"> <li>1. The students understand and create of Multimedia Presentation.</li> <li>2. To learn about Basic Steps for Image Processing.</li> <li>3. To know about Fundamental Characteristics of Sound.</li> <li>4. To gain the Knowledge of Analog Video Camera and Principles of Animation.</li> </ol>								
<b>Expected Course Outcomes:</b>								
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	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>								
								
<b>Unit:1</b>	<b>Introduction</b>						<b>10-- hours</b>	
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.								
<b>Unit:2</b>	<b>Image</b>						<b>10-- hours</b>	
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.								
<b>Unit:3</b>	<b>Audio</b>						<b>10-- hours</b>	
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.								
<b>Unit:4</b>	<b>Video</b>						<b>10-- hours</b>	

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.

<b>Unit:5</b>	<b>Animation</b>	<b>10-- hours</b>
---------------	------------------	-------------------

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.

### Multimedia Lab- Photoshop Practical List

#### Create Sun Flower using Photoshop

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.

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
---------------	----------------------------	----------------

Expert lectures, online seminars – webinars

<b>Total Lecture hours</b>	<b>52-- hours</b>
----------------------------	-------------------

#### 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.D.MAHARANI

#### 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
<b>ELECTIVE-II – C</b>	<b>SOFTWARE DEVELOPMENT WITH VISUAL BASIC</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To learn about the Fundamentals of Visual Basic.</li> <li>2. To learn Basic Concepts of Steps in Building the User Interface.</li> <li>3. To know about the Flex Grid Controls Controlling Program Flow.</li> <li>4. To gain the Knowledge of Microsoft Windows Common Controls 6.0.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>Fundamentals of Visual Basic</b>					<b>10-- hours</b>	
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.							
<b>Unit:2</b>	<b>Steps in Building the User Interface</b>					<b>10-- hours</b>	
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							
<b>Unit:3</b>	<b>Organizing Information via Controls</b>					<b>10-- hours</b>	
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							
<b>Unit:4</b>	<b>Built</b>					<b>10-- hours</b>	
Built – In Functions: String Function – Numeric Functions- Data And Time Functions – Financial Functions. Functions and Procedure: Function Procedures And Sub Procedures							
<b>Unit:5</b>	<b>Microsoft Windows</b>					<b>10-- hours</b>	

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- Md1forms.

### 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

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>52-- hours</b>
<b>Reference Books</b>		
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	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1		
2		
4		
Course Designed By: Dr.A.MENAKADEVI		

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	-

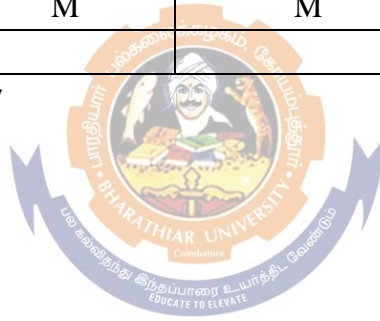
S-Strong; M-Medium; L-Low



Course code	B.Com Cooperation			L	T	P	C
<b>ELECTIVE – III – A</b>	<b>ENTERPRENEURSHIP DEVELOPMENT</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To know about entrepreneurs and EDP.</li> <li>2. To know the various sources of Institutional finance to entrepreneurs</li> <li>3. To know the various institutional non-finance to entrepreneurs.</li> <li>4. To understanding the concept of incentives and subsidies.</li> <li>5. To enable the students to prepare the project proposal.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>Concept of Entrepreneurship</b>					<b>10-- hours</b>	
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.							
<b>Unit:2</b>	<b>Institutional finance to Entrepreneurs</b>					<b>10-- hours</b>	
Institutional finance to Entrepreneurs- SFCS- SIDCS- SIPCOT-TIIC- Commercial Banks – Small Industries Development Banks- Venture Capital and its importance.							
<b>Unit:3</b>	<b>Institutional Setup</b>					<b>10-- hours</b>	
Institutional Setup- DICS, SIDCO-NSIC, SISIS, Indian Investment Center- Khadi and Village Industries Commission.							
<b>Unit:4</b>	<b>Incentives and Subsidies</b>					<b>10-- hours</b>	
Incentives and Subsidies – Subsidized Services- Subsidy for Market – Transport Subsidy- Seed Capital Assistance- Taxation Benefits to SSI- Special Facilities for imports.							
<b>Unit:5</b>	<b>Project Formulation</b>					<b>10-- hours</b>	
Project Formulation – Project Identification – Evaluation- Feasibility Analysis, Project Report.							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	
Expert lectures, online seminars – webinars							

		Total Lecture hours	52-- hours		
<b>Reference Books</b>					
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	I.Soundarapandian, Rural Entrepreneurship Growth and Potentials, Kanishka Publishers, 2001.				
5	P.Saravanavel, Entrepreneurial Development, Ess Pee Kay Publishing House,1997				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
Course Designed By: Dr.S.VELANKANNI					
<b>Mapping with Programme Outcomes</b>					
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

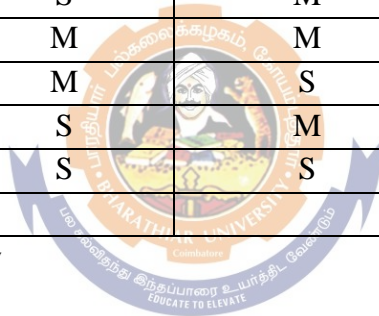


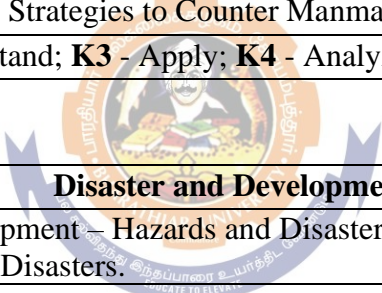


Course code	B.Com Cooperation			L	T	P	C
<b>ELECTIVE-III – B</b>	<b>ADVERTISING MANAGEMENT</b>			4			4
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To understand the Concept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

<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>52-- hours</b>
<b>Reference Books</b>					
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.				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
4					
Course Designed By: Dr.M.VIJAYAKUMAR					
<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO1</b>	M	S	M	M	S
<b>CO2</b>	S	M	M	M	M
<b>CO3</b>	M	M	S	M	M
<b>CO4</b>	M	S	M	M	M
<b>CO5</b>	S	S	S	S	S

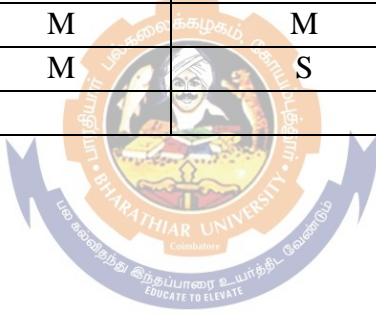
S-Strong; M-Medium; L-Low

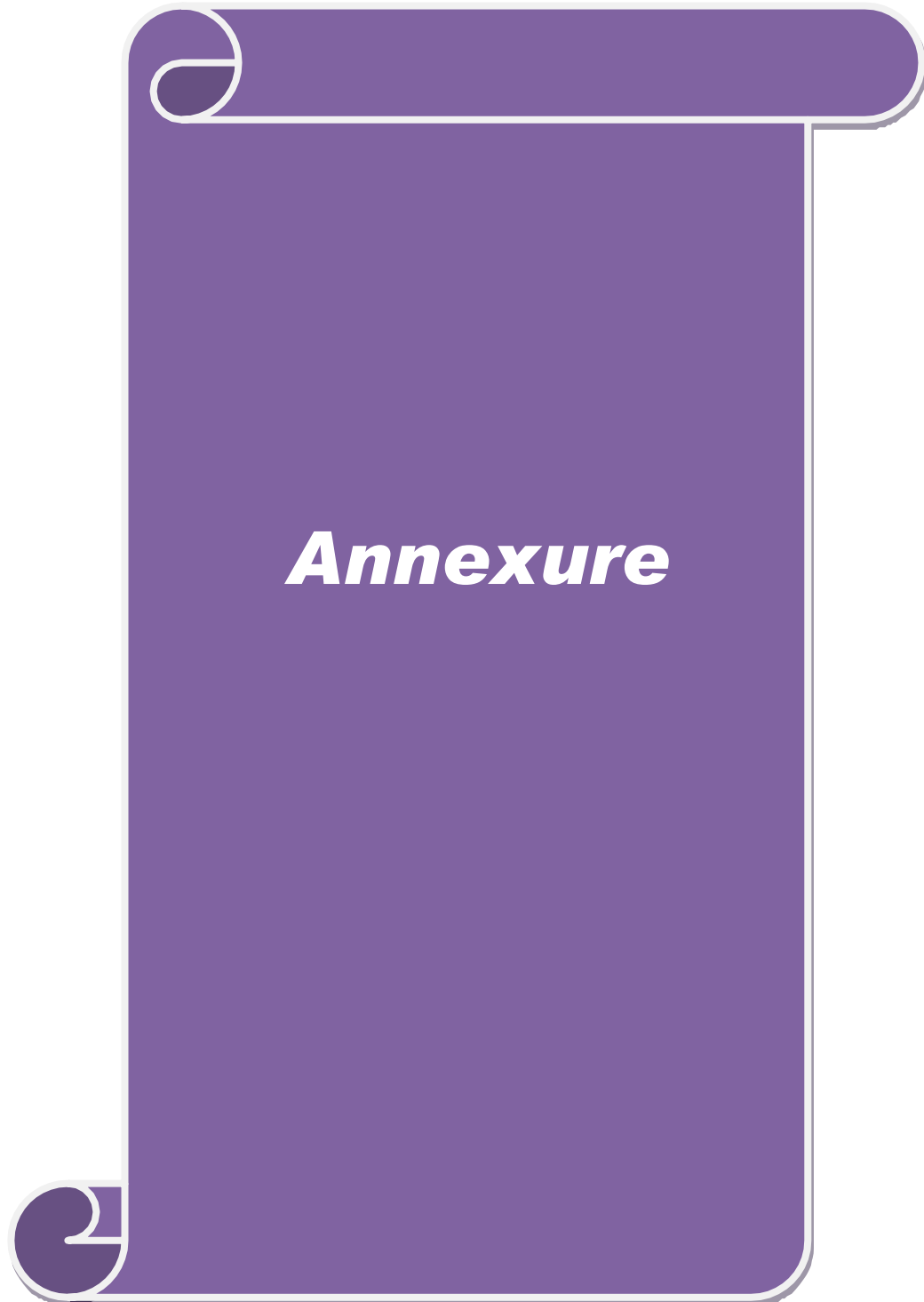


Course code	B.Com Cooperation			L	T	P	C
<b>ELECTIVE-III - C</b>	<b>DISASTER MANAGEMENT</b>			<b>4</b>			<b>4</b>
<b>Pre-requisite</b>				<b>Syllabus Version</b>			
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To understand different nature of Disaster and Development and Humanity and Development.</li> <li>2. To enable the students to gain knowledge about the Disaster Risk Analysis and Management.</li> <li>3. Assess the functions and Strategies to cope with Natural disasters.</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
							
<b>Unit:1</b>	<b>Disaster and Development</b>					<b>10-- hours</b>	
Nature, Humanity and Development – Hazards and Disasters – Dimensions and Typology of Disasters – Public Health and Disasters.							
<b>Unit:2</b>	<b>Disaster Prevention and control</b>					<b>10-- hours</b>	
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.							
<b>Unit:3</b>	<b>Disaster Risk Analysis and Management</b>					<b>10-- hours</b>	
Disaster Mitigation – Coordination – Disaster Preparedness and Planning – Disaster Risk Assessment – Information Management and Dissemination – Disaster Rehabilitation – Futuristic Sustainable Measures in Disaster Management.							
<b>Unit:4</b>	<b>Strategies to cope with Natural disasters</b>					<b>10-- hours</b>	
Floods – Earth quakes and Landslides – Cyclones and Thunderstorms – Tsunami – Drought – Heat wave and Sandstorms – Cold wave and extreme cold.							
<b>Unit:5</b>	<b>Strategies to Counter Manmade Disasters</b>					<b>10-- hours</b>	
War and Terrorism – Stampede, Riots and Demonstrations – Residential and Industrial Fires – Transportation Accidents – Nuclear Power Accidents – Hazardous Materials and Toxic Emission – Utility failure.							

<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>52-- hours</b>
<b>Reference Books</b>					
1	Satish Modh, “Introduction to Disaster Management”, Macmillan Publications.				
2	Satish Modh, “Citizen’s Guide to Disaster Management” Macmillan Publications.				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
4					
Course Designed By: Dr.S.KESAVAN					
<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	M	L	M	M	M
<b>CO3</b>	M	M	S	S	M
<b>CO4</b>	M	M	M	M	M
<b>CO5</b>	M	M	S	M	M

S-Strong; M-Medium; L-Low





# **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.

