**BHARATHIAR UNIVERSITY: COIMBATORE 641 046**

**B. Com-COOPERATION Curriculum**

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

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Credits** | **Hours** | | | **Maximum Marks** | | | | |
| **Theory** | **Practical** | | **CIA** | | **ESE** | | **Total** |
| **FIRST SEMESTER** | | | | | | | | | | |
| I | Language – I | 4 | 6 | - | 50 | | 50 | | 100 | |
| II | English – I | 4 | 6 | - | 50 | | 50 | | 100 | |
| III | Core - I Principles of Cooperation | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Core - II Principles of Accountancy | 3 | 6 | - | 50 | | 50 | | 100 | |
| III | Allied : I Business Organisation & Office Management | 4 | 5 | - | 50 | | 50 | | 100 | |
| IV | Environmental Studies | 2 | 2 | - | --- | | 50 | | 50 | |
|  |  |  |  |  |  | |  | |  | |
| **Total** | | 21 | 30 | - | 250 | | 300 | | 550 | |
| **SECOND SEMESTER** | | | | | | | | | | |
| I | Language – II | 4 | 6 | - | 50 | | 50 | | 100 | |
| II | English – II | 4 | 6 | - | 50 | | 50 | | 100 | |
| III | Core - III Co-operative Financial Institutions in India | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Core - IV Financial accounting | 3 | 6 | - | 50 | | 50 | | 100 | |
| III | Allied : II Principles of Management | 4 | 5 | - | 50 | | 50 | | 100 | |
| IV | Value Education - Human Rights | 2 | 2 | - |  | | 50 | | 50 | |
|  |  |  |  |  |  | |  | |  | |
| **Total** | | 21 | 30 | - | 250 | | 300 | | 550 | |
| **THIRD SEMESTER** | | | | | | | | | | |
| III | Core - V Production, Trade and Service Cooperatives | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Core - VI Mathematics – I | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Core - VII Microsoft Office – Practical | 4 | - | 5 | 50 | | 50 | | 100 | |
| III | Core - VIII Cost Accounting | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Allied : III Business Economics | 4 | 5 | - | 50 | | 50 | | 100 | |
| IV | Skill Based Subject : 1 Company Law &  Secretarial Practice | 3 | 3 | - | 50 | | 50 | | 100 | |
| IV | Tamil Advanced Tamil (or) Non Major | 2 | 2 | - | - | | 50 | | 50 | |
|  | Elective - I ( Yoga for Human excellence)  // women’s Rights// Constitution of India |
|  |
|  |  |  |  |  |  | |  | |  | |
| **Total** | | 25 | 25 | 5 | 300 | | 350 | | 650 | |
| **FOURTH SEMESTER** | | | | | | | | | | |
| III | Core - IX Tally – Practical | 3 | - | 4 | 50 | | 50 | | 100 | |
| III | Core - X Mathematics – II | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Core - XI Management Accounting | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Core - XII Taxation Law and Practice | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Allied : IV Indian Economy | 4 | 5 | - | 50 | | 50 | | 100 | |
| IV | Skill Based Subject : II Marketing Management | 2 | 2 | - | 25 | | 25 | | 50 | |
|  | NAAN MUTHALVAN-Digital Skills for Employability – Office Fundamentals | 2 | 2 | - | 25 | | 25 | | 50 | |
|  | <http://kb.naanmudhalvan.in/Special:Filepath/Microsoft_Course_Details.xlsx> |
| IV | Tamil/Advanced Tamil (or) Non Major | 2 | 2 | - | - | | 50 | | 50 | |
| Elective - II (General Awareness) |
|  |  |  |  |  |  | |  | |  | |
| **Total** | | 25 | 26 | 4 | 300 | | 350 | | 650 | |
| **FIFTH SEMESTER** | | | | | | | | | | |
| III | Core - XIII Co-operative Legislation | 4 | 6 | - | 50 | | 50 | | 100 | |
| III | Core - XIV Corporate Accounting | 4 | 6 | - | 50 | | 50 | | 100 | |
| III | Core - XV Practical Training | 4 | - | 5 | 50 | | 50 | | 100 | |
| III | Core - XVI Business Communication | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Elective -1 \* Theory and Practice of Banking | 4 | 5 | - | 50 | | 50 | | 100 | |
| IV | Skill Based Subject : III Management Information System | 3 | 3 | - | 50 | | 50 | | 100 | |
|  | NAAN MUTHALVAN- Accounting & Trading for Employability | 2 | 2 |  | 25 | | 75 | | 100 | |
|  |  |  |  |  |  | |  | |  | |
| **Total** | | 25 | 27 | 5 | 325 | | 375 | | 700 | |
| **SIXTH SEMESTER** | | | | | | | | | | |
| III | Core - XVII Co-operative Management & Administration | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Core - XVIII General & Co-operative Audit | 4 | 5 | - | 50 | | 50 | | 100 | |
| III | Core - XIX Internship | 4 | - | 5 | 50 | | 50 | | 100 | |
| III | Elective - II HTML & Internet (Fully Practical) | 4 | - | 5 | 50 | | 50 | | 100 | |
| III | Elective - III Entrepreneurship Development | 3 | 5 | - | 50 | | 50 | | 100 | |
| IV | Skill Based Subject : IV Human Resource Management | 2 | 3 | - | 25 | | 25 | | 50@ | |
| V | Extension Activities | 2 | - | - | - | | 50 | | 50 | |
|  | Digital Banking and Audit Essentials for Employability (Fintech-I) – Naan Mudhalvan Course | 2 | 2 | - | 25 | | 25 | | 50 | |
|  |  |  |  |  |  | |  | |  | |
| **Total** | | 25 | 20 | 10 | 300 | | 350 | | 650 | |
| **Grand Total** | | **142** | **158** | **24** | **1725** | | **2075** | | **3750** | |

\*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.

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| List of Elective Papers ( Colleges can Choose any one of the papers as Elective | | |
| \* Elective – I | A | Theory and Practice of Banking |
| B | Retail Management |
| C | Export Management |
| \* Elective – II | A | HTML & Internet (Fully Practical) |
| B | Multimedia ( 50% Theory & 50% Practical) |
| C | Software Development with Visual Basic( 50% Theory & 50% Practical) |
| \* Elective – III | A | Entrepreneurship Development |
| B | Advertising Management |
| C | Disaster Management |