**BHARATHIAR UNIVERSITY: COIMBATORE 641 046**

**B.Com-COOPERATION Curriculum**

*(For the students admitted during the academic year 2022– 23 onwards)*

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| --- | --- | --- | --- | --- |
| **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 | 4 | 6 | - | 50 | 50 | 100 |
| III | Allied : I Business Organisation & Office Management | 4 | 5 | - | 50 | 50 | 100 |
| IV | Environmental Studies | 2 | 2 | - | --- | 50 | 50 |
|  |  |  |  |  |  |  |  |
|  **Total** | 22 |  30 | - | 250 | 300 | 550 |
| **SECOND SEMESTER** |
| I | Language – II | 4 | 6 | - | 50 | 50 | 100 |
| II | English – II | 2 | 4 | - | 25 | 25 | 50@ |
|  | Language Proficiency for Employability | 2 | 2 | - | 25 | 25 | 50 # |
| [http://kb.naanmudhalvan.in/Special:Filepath/Cambridge\_Course\_Details.pdf](http://kb.naanmudhalvan.in/Special%3AFilepath/Cambridge_Course_Details.pdf)  |
| III | Core - III Co-operative Financial Institutions in India | 4 | 5 | - | 50 |  50 | 100 |
| III | Core - IV Financial accounting | 4 | 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** | 22 |  30 | - | 250 | 300 | 550 |
| **THIRD SEMESTER** |
| I | Language - III | 4 | 4 | - | 50 |  50 | 100 |
| II | English - III | 4 | 4 | - | 50 | 50 | 100 |
| III | Core - V Production, Trade and Service Cooperatives | 4 | 6 | - | 50 | 50 | 100 |
| III | Core - VI Microsoft Office – Practical | 4 | - | 5 | 50 | 50 | 100 |
| III | Allied : III Business Economics | 3 | 6 | - | 50 | 50 | 100 |
| IV | Skill Based Subject : 1 Company Law & Secretarial Practice | 2 | 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 |
|  |
|  | NAAN MUTHALVAN- Aptitude Skills for Employability | 2 | 2 |  | 25 | 75 | 100 |
|  |  |  |  |  |  |  |  |
|  **Total** | 25 | 27 | 5 | 325 | 425 | 750 |
| **FOURTH SEMESTER** |
| I | Language - IV | 4 | 4 | - | 50 | 50 | 100 |
| II | English - IV | 4 | 4 | - | 50 | 50 | 100 |
| III | Core – VII : Cost & Management Accounting  | 4 | 6 | - | 50 | 50 | 100 |
| III | Core – VIII Mathematics & Statistics | 4 | 5 | - | 50 | 50 | 100 |
| III | Allied : IV Indian Economy | 3 | 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](http://kb.naanmudhalvan.in/Special%3AFilepath/Microsoft_Course_Details.xlsx) |
| IV | Tamil/Advanced Tamil (or) Non Major | 2 | 2 | - | - | 50 | 50 |
| Elective - II (General Awareness) |
|  |  |  |  |  |  |  |  |
|  **Total** | 25 | 30 |  | 300 | 350 | 650 |
| **FIFTH SEMESTER** |
| III | Core - IX Co-operative Legislation | 4 | 6 | - | 50 | 50 | 100 |
| III | Core - X General & Cooperative Audit  | 4 | 6 | - | 50 | 50 | 100 |
| III | Core - XI Practical Training | 4 | - | 5 | 50 | 50 | 100 |
| III | Core – XII Taxation Law and Practice | 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 | 2 | 3 | - | 50 | 50 |  100 |
|  | NAAN MUTHALVAN- Accounting & Trading for Employability | 2 | 2 |  | 25 | 75 | 100 |
|  |  |  |  |  |  |  |  |
|  **Total** | 24 | 27 | 5 | 325 | 375 | 700 |
| **SIXTH SEMESTER** |
| III | Core - XIII Co-operative Management & Administration | 4 | 5 | - | 50 | 50 | 100 |
| III | Core Paper: IV Corporate Accounting | 4 | 5 | - | 50 | 50 | 100 |
| III | Core - XV Internship | 4 | - | 5 | 50 | 50 | 100 |
| III | Elective - II TALLY (Fully Practical) | 4 |  | 5 | 50 | 50 | 100 |
| III | Elective - III Entrepreneurship Development | 4 | 5 | - | 50 | 50 | 100 |
| IV | Skill Based Subject : IV Human Resource Management | 2 | 3 | - | 50 | 50 |  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** | 26 | 20 | 10 | 325 | 375 | 650 |
|  **Grand Total** | **144** | **164** | **20** | **1775** | **2125** | **3850** |

\*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 | 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 |