

SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE

Coimbatore – 641 020

(An Autonomous Institution Affiliated to Bharathiar University and

Re-accredited by NAAC with 'A' Grade)

DEPARTMENT OF COOPERATION



SYLLABUS FOR B.Com. COOPERTION

UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

For the students admitted in the academic year

2021-2022

B.Com. Cooperation

Programme Educational Objectives (PEO)

PEO1: Enable the students to acquire the concept of Commerce through holistic, value based educations, character building and development of students for their Employability.

PEO2: Enhance their skills to work in the field of accounting, auditing, taxation and financial analyst in various Corporate and business firms.

PEO3: Offer special courses with practical exposures to challenges in commerce and business organisations.

PEO4: Facilitate Entrepreneurial Skills and Government Schemes through MSME.

PEO5: Contribute to the National and societal growth by applying the acquired knowledge in Technical, Computing, and Managerial skills.

Programme Outcome (PO)

PO1: Developed ability on the accounting concepts, principles, and frameworks to Communicate effectively to stakeholders.

PO2: Knowledgeable in Accounting, Finance, Banking, Marketing and in all the areas of business operations with ethical standards.

PO3: Capable of applying the principles, professional ethics, responsibilities, and norms of the accounting practices.

PO4: Inculcate the leadership and problem-solving skills to lead the business organizations.

PO5: Understand the modern accounting system in the Global contexts to demonstrate the knowledge for sustainable development

Programme Specific Outcome (PSO)

PSO1: Understand the concept of Cooperation, Principles, Values of Cooperatives, Principles of Accounting and Functional areas of Cooperative Management.

PSO2: Acquire knowledge and skills to develop leadership and decision making in different Cooperative organizations.

PSO3: Inherit knowledge on the Practices of International Cooperatives Organisation.

PSO4: Ability to engage in competitive examinations including Cooperative Sectors.

PSO5: Acquire the Entrepreneurial qualities and motivational factors for formation of Cooperative Society and MSME.

B.Com. Cooperation

For candidates admitted from the Academic Year 2020-2021 Onwards
Under New Choice Based Credit System (CBCS)

SCHEME OF EXAMINATIONS

Programme Code: 20UCO

SEMESTER – I

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	20UGC1TA1 20UGC1HI1	I	Tamil-I(Amutha Tamil)/ Hindi	6	3	3	50	50	100
2	20UGC1EN1	II	English-I	6	3	3	50	50	100
3	20UCO1C01	III	Core: Theory of Co-operation	6	4	3	50	50	100
4	20UCO1C02	III	Core: Principles of Accountancy	6	4	3	50	50	100
5	20UCO1AL1	III	Allied Principles of Economics	6	5	3	50	50	100
TOTAL				30	19	-	250	250	500

SEMESTER-II

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	20UGC2TA2/ 20UGC2HI2	I	Tamil-II(Kappiya Tamil)/ Hindi	6	3	3	50	50	100
2	20UGC2EN2	II	English-II	6	3	3	50	50	100
3	20UCO2C03	III	Core: Business Organisation	6	4	3	50	50	100
4	20UCO2C04	III	Core: Financial Accounting	6	4	3	50	50	100
5	20UCO2AL2	III	Allied : Indian Economy	6	5	3	50	50	100
6.	20UGC2ENS	IV	Environmental Studies	-	2	-	-	50	50
TOTAL				30	21	-	250	300	550

SEMESTER – III

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	20UCO3C05	III	Core: Co-operative Financial Institutions in India	5	4	3	50	50	100
2	20UCO3C06	III	Core : Principles of Management	4	4	3	50	50	100
3	20UCO3C07	III	Core: Theory and Practice of Banking	4	4	3	50	50	100
4	20UCO 3C08	III	Core: Commercial Law	5	4	3	50	50	100
5	20UCO 3CP1	III	Core Practical: Computerized Accounting	4	4	3	50	50	100
6	20UCO 3AL3	III	Allied : Office Management	6	5	3	50	50	100
7	20UCO3NM1	IV	NME: Business Mathematics	2	2	2	-	50	50
TOTAL				30	27	-	300	350	650

SEMESTER-IV

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	20UCO4C09	III	Core: Production, Trade and Services Co-operatives	6	4	3	50	50	100
2	20UCO4C10	III	Core: Principles of Marketing	6	4	3	50	50	100
3	20UCO4C11	III	Core: Business Communication	5	4	3	50	50	100
4	20UCO4EL1	III	Elective : Income Tax Law and Practice	5	4	3	50	50	100
5	20UCO4AL4	III	Allied : Research Methods for Business Analysis	6	5	3	50	50	100
6	*/ 20UGC4BT2	IV	NME -2 * / Basic Tamil-II	2	2	2	-	50	50
7	20UGCNC/ NCC/SPO/YRC	V	NSS/NCC/Sports/YRC	-	1	2	25	25	50
8.	20UGC4VAE	IV	Value Education	-	2	-	-	50	50
			TOTAL	30	26	-	275	375	650

*NME -II Entrepreneurial Development: Common programme offered to other department.

SEMESTER-V

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs.	MAX.MARKS		
							Int.	Ext.	Total
1	20UCO5C12	III	Core: Co-operative Legislation	5	4	3	50	50	100
2	20UCO5C13	III	Core: Cost Accounting	5	4	3	50	50	100
3	20UCO5C14	III	Core: Financial Management	5	4	3	50	50	100
4	20UCO5C15	III	Core: Human Resource Management	5	4	3	50	50	100
5	20UCO5CPT	III	Core Practical : Practical Training in Cooperative Institutions	5	3	-	50	50	100
6	20UCO5EP1	III	Elective Practical : Computer Applications in Business Lab.	5	4	3	50	50	100
7.	20UCO5ESS	III	Elective: Practices of Cooperatives in Abroad	-	3	3	50	50	100
			TOTAL	30	26	-	350	350	700

SEMESTER-VI

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs.	MAX.MARKS		
							Int.	Ext.	Total
1	20UCO6C16	III	Core: Co-operative Management and Administration	5	4	3	50	50	100
2	20UCO6C17	III	Core: General and Co-operative Audit	5	4	3	50	50	100
3	20UCO6C18	III	Core: Management Accounting	5	4	3	50	50	100
4	20UCO6EL2	III	Elective : Entrepreneurship Development	5	4	3	50	50	100
5	20UCO6CIN T	III	Core Practical: Internship in cooperative Institutions	5	3	-	50	50	100
6	20UCO6CPR	III	Core: Project	5	5	-	50	50	100
			TOTAL	30	24	-	300	300	600

Total Credits: 143

Total Marks: 3650

Core : Practical: Internship in Cooperative Institutions

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Post Graduate and Research Department of Co-operation

B.Com Co-operation

For candidates admitted from the Academic Year 2020-2021 Onwards
Under New Choice Based Credit System (CBCS)

SCHEME OF EXAMINATIONS

TOTAL CREDITS AND MARKS

S. No	Part	Name of the Subject	No. of Subjects	Credits	Marks
1	I	Tamil	2	06	200
2	II	English	2	06	200
3	III	Core & Core Practical	23	91	2300
4	III	Elective	2	08	200
5	III	Allied	4	20	400
6	IV	Non-Major Elective	2	04	100
7	V	NSS/NCC/Sports	1	01	50
8.	IV	Environmental Studies	1	2	50
9.	IV	Value Education	1	2	50
10	III	Self study	1	3	100
Total			39	143	3650

***List of Non Major Elective (NME): II**

Course Code	Course Title
20UCH4NM2	Health Awareness & Management
20UPH4NM2	Energy Auditing
20UEC4NM2	Maintenance of Domestic Applications
20UEL4NM2	English for Competitive Examination
20UCS4NM2	Web Programming
20UMA4NM2	Quantitative Methods for Competitive Examinations

ஸ்ரீராமகிருஷ்ண மிஷன் வித்யாலய கலை அறிவியல் கல்லூரி (தன்னாட்சி)

கோயம்புத்தூர் - 641 020

விருப்பஞ்சார் மதிப்புமுறைப் பாடத் திட்டம் (2018 - 2019 கல்வியாண்டு முதல்)

பாடத்திட்டம் (வாரம் 6 மணி நேரம்)

பி.ஏ. / பி.எஸ்சி. / பி.காம். - பருவம் I - 20UGC1TA1

Credit: 3

பாடம் - பகுதி:I தாள்: I அமுதத்தமிழ்

நோக்கம்

1. மாணவர்களிடையே கவிதை மற்றும் சிறுகதை போன்ற படைப்பிலக்கியங்கள் மீதான ஆர்வத்தையும் ஈடுபாட்டையும் ஏற்படுத்தச் செய்தல்.
2. இலக்கிய ஆர்வத்தைத் தூண்டுதல்.
3. நாட்டுப் பற்று, தமிழ்மொழிப் பற்று ஏற்படுத்துதல்.
4. ஆன்மீகம், இயற்கை, சமுதாயம் ஆகியவற்றின் மீதான சமூக அக்கறையை மானுட மதிப்புகளுடன் வளர்க்கச் செய்தல்.
5. மொழித்திறன், படைப்புத்திறன், சிந்தனைத்திறன் ஆகியவற்றை வளர்த்தல்.
6. மாணவரிடையே இலக்கண அறிவை பெறுவதற்கான பயிற்சி அளித்தல்.
7. இலக்கிய ஆளுமையை ஏற்படுத்தி அதன் மூலம் போட்டித் தேர்வுக்குத் தயார் செய்தல்.

மாணவர் பெறும் திறன்

1. தாய்மொழி, நாட்டுப்பற்று பெறுதல்.
2. இலக்கணம், இலக்கியப் பயிற்சிகள் வாயிலாக மொழிப்புலமை பெறுதல்.
3. மாணவர்கள் வளமான மனநலத்தை இலக்கிய விழுமியங்களால் பெறுதல்.
4. இயற்கை, சமயம், சமுதாயம் மீதான ஈடுபாட்டைப் பெறுதல்.

அலகு I - மரபுக்கவிதை

1. பாரதியார் - கடவுள் எங்கே இருக்கிறார்?
2. பாரதிதாசன் - திராவிட நாட்டுப்பண்
3. நாமக்கல் கவிஞர் - வீரத்துறவி (பெரியோர் புகழ் மலர்)
4. கவிமணி தேசிகவிநாயகம் பிள்ளை - இயற்கை வாழ்வு (வையமும் வாழ்வும்)
5. ம.ப.பெரியசாமித்தூரன் - வீரன் குமரன் (இளந்தமிழா)

அலகு II - புதுக்கவிதை

1. அப்துல் ரகுமான் - பக்கவாதம் (பித்தன்)
2. மு. மேத்தா - தேசத்தைப் போலவே நம் வாழ்க்கையும் தெருவில் நிற்கிறது..! (கண்ணீர்ப் பூக்கள்)
3. வைரமுத்து - உறக்கம் கலைவதெப்போ? மயக்கம் தெளிவதெப்போ? (திருத்தி எழுதிய தீர்ப்புகள்)
4. ஆண்டாள் பிரியதர்'னி - சுயம் பேசும் கிளி (சுயம்பேசும் கிளி கவிதைத் தொகுப்பு)
5. அ. வெண்ணிலா - நீரில் அலையும் முகம் (நீரில் அலையும் முகம் கவிதைத் தொகுப்பு)

அலகு III - சிறுகதை

1. புதுமைப்பித்தன் - அகல்யை (புதுமைப்பித்தன் கதைகள் தொகுப்பு)
2. ஆரணி யுவராஜ் - உங்க பேர் என்ன? (கழிவு - 2004 ஆம் ஆண்டு சிறந்த சிறுகதை தொகுப்பு)
3. தி.ஜ. ரங்கராஜன் - லஞ்சம் (அன்று - தேர்ந்த சிறுகதைகள் - 1917-1981 தொகுதி - ஐ தேர்வும் தொகுப்பும் - மாலன்)
4. பிரமிள் - கருடனூர் ரிப்போர்ட் (பிரமிள் படைப்புகள்)
5. நாஞ்சில் நாடன் - சூடிய பூ சூடற்க (சூடிய பூ சூடற்க)

அலகு IV - பயன்பாட்டுத் தமிழ்

1. தமிழ் உச்சரிப்பு முறைகள்.
2. தமிழ் எழுத்து வேறுபாடுகள். (ங-ஞ. ண-ந-ன, ல-ழ-ள, ர-ற)
3. பிழை நீக்கி எழுதுக. (எழுத்து, வாக்கியம், தொடர், வழ - திணை,எண்,பால்,இடம்,மரபு)
4. வல்லினம் மிகும் இடங்கள்.
5. வல்லினம் மிகா இடங்கள்.

அலகு V - இலக்கிய வரலாறு

1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
2. சிறுகதை இலக்கியத் தோற்றம் வளர்ச்சியும்
3. நாவல் இலக்கியத் தோற்றம் வளர்ச்சியும்

பார்வை நூல்கள்

1. மகாகவி பாரதியார் - பாரதியார் கவிதைகள்
திருநெல்வேலி தென்னிந்திய சைவசித்தாந்த நுற்பதிப்புக் கழகம் லிமிடெட், 522.
டி.டி.கே. சாலை, சென்னை - 18 (முதல் பதிப்பு. 2001)
2. பாரதிதாசன் - பாரதிதாசன் தேன் தமிழ்க் கவிதைகள்
நர்மதா பதிப்பகம், 10. நானா தெரு, பாண்டி பஜார், தி. நகர், சென்னை-600 017
(முதல்பதிப்பு. 2014)

3. **வே. இராமலிங்கம் பிள்ளை - நாமக்கல் கவிஞர் பாடல்கள்**
தி லிட்டில் ப்ளவர் கம்பெனி பதிப்பகம், சென்னை - 600 017 (முதல் பதிப்பு. 1960)
4. **கவிமணி சி. தேசிக விநாயகம் பிள்ளை - மலரும் மாலையும்**
பாரி நிலையம், 184. பிராட்வே, சென்னை-600 108 (பதினாறாம் பதிப்பு. 1986)
5. **ம.ப.பெரியசாமித்தூரன் - இளந்தமிழா**
வானதி பதிப்பகம், தி. நகர், சென்னை -600 017 (ஆறாம் பதிப். 1980)
6. **அப்துல் ரகுமான் - பித்தன்**
நேன்ஸ் பப்ளிர்ஸ், 2 வடக்கு உஸ்மான் சாலை, தியாகராய நகர் சென்னை - 600 017
(எட்டாம் பதிப்பு. 2017)
7. **மு. மேத்தா - கண்ணீர்ப் பூக்கள்**
திருமகள் நிலையம், 55.வெங்கட் நாராயணா சாலை, தி.நகர், சென்னை- 600 017
(23ஆம்.பதிப்பு. 2002)
8. **வைரமுத்து - திருத்தி எழுதிய தீர்ப்புகள்**
திருமகள் நிலையம், 55.வெங்கட் நாராயணா சாலை, தி.நகர், சென்னை- 600 017
(15ஆம்.பதிப்பு. 1979)
9. **ஆண்டாள் பிரியதர்னி - சுயம்பேசும் கிளி கவிதைத் தொகுப்பு**
ராகவேந்திரா வெளியீடு, சென்னை (முதல் பதிப்பு. 2001)
10. **அ. வெண்ணிலா - நீரில் அலையும் முகம் கவிதைத் தொகுப்பு**
அகநி வெளியீடு, சென்னை (முதற் பதிப்பு. 2001)
11. **சொ. பரமசிவம் - நற்றமிழ் இலக்கணம்**
பட்டுப் பதிப்பகம், 1269, 32ஆம் தெரு, ஐ பிரிவு, அண்ணாநகர் மேற்கு, கம்பர்
குடியிருப்பு, சென்னை - 600 040
12. **சௌ. மதார்மைதீன் - பயன்முறைத் தமிழ்**
நியூ செஞ்சரி புக் ஹவுஸ், 41.பி. சிட்கோ இண்டஸ்டிரியஸ் எஸ்டேட், சென்னை-98
(4ஆம்.ப.1995)
13. **க. கோ. வெங்கட்ராமன் - தமிழ் இலக்கிய வரலாறு**
பாரி நிலையம், 90. பிராட்வே, சென்னை-600 108 (மறுபதிப்பு. 2012)

Programme: B.Com Coopeation
CourseTitle: Part IIEnglish-I
Code: 20UGC1EN1Semester:I
perweek: 6

Credits:3
Course
Hours

Objectives:

1. To impart the basic qualities of a language such as Listening, Speaking, Reading and Writing etc..
2. To enable the vocabulary skills of the students by teaching literature..ie..prose. poetry etc..
3. To enrich the creativity power among students
4. To develop interest in and appreciation of Literature
5. To introduce different forms of poems and different style of prose.

Course Outcomes:

After learning the Course, Students will be able to:

Co Number	CO Statement	Knowledge Level
CO1	enrich their power of vocabulary	K1
CO2	Use four language skills in English effectively.	K2
CO3	understand the different style of prose's	K3
CO4	have an opportunity to develop their reading skill.	K4
CO5	learn different forms of poem from each units	K3

K1-Remember;K2-Understand;K3-Apply;K4-Analyze

Unit-I

1. "The Golden Touch" – Nathaniel Hawthorne
2. "The Village School Master" – Oliver Goldsmith
3. "How much Land does a Man Need" – Leo Tolstoy (**Self study**)

Unit-II

4. "The Selfish Giant" – Oscar Wilde
5. "The Solitary Reaper" – William Wordsworth
6. "The Gift of the Magi" – O. Henry (**Self study**)

Unit-III

7. "The Tiger in the Tunnel" – Ruskin Bond
8. "Ozymandias" – P. B. Shelley
9. "The Necklace" – Guy De Maupassant (**Self**

study) Unit IV

10. "The Postmaster" – Tagore
11. "La Belle Dame Sans Merci" – P. B. Shelley
12. "The Lady or the Tiger" – F. R. Stockton (**Self**

study) Unit-V

13. "Sweets for Angels" – R. K. Narayanan
14. "Incident of the French Camp" – Robert Browning
15. "Gate" – R. K. Narayanan (**Self study**)

Texts Books:

1. Xavier. A. G. *An Anthology of Popular Essays and Poems*, Trinity: An Imprint of Laxmi Publications Pvt. Ltd. 2011.
2. *Stories compiled by the Department of English*

Reference Books:

1. Wordsworth William, *The Complete Works of William Wordsworth: The Prelude, Lyrical Ballads*, Wentworth Press, 2019.
2. Keats John, *100 Selected Poems of John Keats*, Fingerprint Publishing, India, 2019
3. Karunasaagar Vinota, *Verse and Prose Anthology* (volume 19) London Academy of Music and Dramatic Art, 2019.
4. *100 World's Greatest Short Stories Collectable Edition*, Fingerprint Publishing, India, 2019
5. Prasad Mohan Hari *The Literary Heritage: A New Anthology of Prose and Short Story* Ivan Khristo Masih, Chakradhar Prasad Singh, Motilal Banarsidass Publishing House

E-resources:

1. <https://www.uvic.ca/research/centres/cisur/assets/docs/iminds/gam-how-much-land-a-man-needs.pdf>
2. https://americanenglish.state.gov/files/ae/resource_files/1-the_gift_of_the_magi_0.pdf
3. <http://www.eastoftheweb.com/short-stories/UBooks/Neck.shtml>
4. <https://learningenglish.voanews.com/a/frank-stockton-the-lady-or-the-tiger/4190859.html>
5. <https://www.literatureworms.com/2012/10/gatemans-gift-by-rknarayan.html>

NOTE: Questions under Part-A may be taken excluding the self study part and questions under part-B and Part-C may be taken from all the units including self study.

Program : B.Com. Co-operation
Course Title : Core- Theory of Cooperation **Course Code** : 20UCO1C01
Year : First Year **Semester** : I
Hours/Week : 6 **Credits** : 4

Course Objectives:

- To know the evolution and reformulation of cooperative principles
- To understand the contributions of various cooperators in Cooperation
- To distinguish Cooperation and other forms of business organisations
- To understand the functions of cooperatives and other economic organisations
- To inculcate the importance of cooperative education and training

Course Outcomes:

After completion of the course, the students will be able to:

CO1	Understand the principles and philosophies of cooperatives	K2
CO2	Analyze the contribution of various cooperators in the field of cooperation	K4
CO3	Gain knowledge and develop the skills for manage the cooperative society	K2
CO4	Differentiate different forms of economic systems and cooperatives	K3& K4
CO5	Learn the system of cooperative education, training and extension	K2

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S	S	M	S	M	S
CO2	S	M	S	S	M	M	S	S	S	M
CO3	M	S	M	S	S	S	S	M	S	S
CO4	S	M	S	M	M	M	M	S	M	S
CO5	M	M	S	M	M	S	M	M	S	M

S-Strong, M- Medium, L-Low

Unit-I

Cooperation: Concept-Features-Benefits of Cooperation, Cooperative Principles, Evolution of Cooperative Principles- Rochdale Principles-Reformulation of Cooperative Principles by ICA 1937, 1966- ICA Cooperative Identity Statement 1995: Definition, Values and Principles.

Self study: *Evolution of Cooperative Principles.*

Unit-II

Cooperative Thoughts: Concept-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 Schultze – Different Schools of Cooperative Thought-Concepts only.

Self study: *Pre-Rochdale Cooperative Thought*.

Unit-III

Cooperation and Other Forms of Economic Organisations: Concept- Sole Trader, Partnership Firm and Joint Stock Company, Co-operation and Public Utility Concerns, Self-Help Groups / Joint Liability Groups in Cooperatives

Self study: *Joint Liability Groups in Cooperatives*.

Unit-IV

Cooperative and Other Forms of Economic System: Concept- Capitalism Vs Cooperation, Socialism/ Communism Vs Cooperation – Cooperation Vs Mixed Economy, Cooperation as a Balancing Sector. Role of Cooperatives in the Liberalisation, Privatisation and Globalisation

Self study: *Cooperation Vs Mixed Economy*.

Unit-V

Cooperative Education, Training and Extension: Concept-Cooperative Education and Training-Arrangements for Cooperative Education and Training in India at Different Levels, Need and Importance of Cooperative Extension.

Self study: *Need and importance of Cooperative Education*.

Books for study:

1. Dubashi P.R. (1970), Principles and Philosophy of Cooperation, VAMNICM, Pune.
2. Hajela, T.N., (2010) Cooperation: Principles, Problems and Practice, Konark Publishing House, New Delhi
3. John Winfred A. and Kulandaiswamy V. (1986) History of Cooperative Thought, Rainbow Publications, Coimbatore
4. Krishnaswami O.R, (1989) Fundamentals of Cooperation, S.Chand & Co., New Delhi
5. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Cooperation: An In-depth Analysis, Shanma Publications, Coimbatore
6. Ravichandran, K and Nakkiran, S, (2009) Cooperation: Theory and Practice, Abijit Publications, Delhi.

E-resources:

1. <https://www.ica.coop/en/cooperatives/cooperative-identity>
2. <https://www.bl.uk/people/robert-owen>
3. <https://www.businessmanagementideas.com/notes/management-notes/public-utilities-meaning-characteristics-and-problems-business-management/8950>
4. <http://ncct.ac.in/en>
5. <https://www.spsrohini.com/sites/default/files/12%20Economics-%20Liberalisation,%20Privatisation%20and%20Globalisation%20An%20Appraisal-%20Notes%20and%20Video%20link.pdf>

Program	: B.Com. Co-operation	Course Code	: 20UCO1C02
Course Title	: Core:Principles of Accountancy	Semester	: I
Year	: First Year	Credits	: 4
Hours/Week	: 6		

Course Objectives:

- To disseminate the basic concepts of accounting procedures and accounting system relating to the business.
- To enable the students for preparing of Trial Balance.
- To impart knowledge on final accounts and preparation of manufacturing accounts.
- To instill for preparation of Bank Reconciliation Statement
- To understand the Bills of Exchange, Calculation of Interest and account current.

Course Outcomes:

After completion of the course, the students will be able to:

CO1	Apply the knowledge on the fundamentals of accounting concepts.	K1
CO2	Prepare the Trial Balance	K3
CO3	Prepare and analyse the financial statements of different types of organization.	K3 &K4
CO4	Prepare of Bank Reconciliation Statement.	K3&K4
CO5	Prepare Bills of exchange and Account current	K3& K4

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	S	S	M	M	S	S	S
CO2	M	M	S	S	S	L	M	S	M	S
CO3	M	S	M	S	S	M	S	S	S	S
CO4	S	M	S	S	S	M	S	S	M	S
CO5	L	M	M	S	S	L	S	M	M	S

S-Strong, M- Medium, L-Low

Unit-I

Introduction to Accountancy: Concept- Need for Accounting - Book Keeping –Users of Accounting Information - Branches of Accounting – Accounting Concepts and Conventions- Methods of Accounting - Double Entry System – Journal and Ledger - Subsidiary Books – Cash Book – Different types of Cash Books (Simple Problems).

Self study: Different types of Cash Books

Unit-II

Trial Balance: Concept–Objectives - Methods of preparation – Trial balance and accuracy of Books of Accounts - Rectification of Errors –Classification of Errors– Error of Principle- Suspense Account (Simple Problems).

Self study: Classification of Errors

Unit- III

Final Accounts: Concept- Manufacturing Account - Trading Account- Profit and Loss Account- Balance sheet – Adjustments (Simple Problems).

Self study: Adjustments

Unit-IV

Bank Reconciliation Statement: Concept- Causes- Differences Between Cash Book and Pass Book – Methods of Preparation of Bank Reconciliation Statement (Simple Problems).

Self study: Cash Book and Pass Book

Unit-V

Bills of Exchange: Concept-Definition, Features, Types of Bills of Exchange-Average Due Date: Meaning -Uses- Determination of Due Date-Basis for Calculation of Interest; Account current: Meaning - Procedure for calculating days of interest – Preparation of Account Current (Simple Problems).

Self study: Basis for Calculation of Interest

Note: Distribution of Marks for theory and Problems shall be 40% and 60 % respectively.

Books for study:

1. Reddy T.S & Murthy, *Financial Accounting*, Margham Publication, Edition 2014.
2. Pillai and Bhagavathi, *Advanced Accountancy*, Kalyani Publishers Edition 2013.
3. Jain and Narang, *Advanced Accountancy*, Kalyansi Publishers, Edition 2009.
4. S.N.Maheswari, *Advanced Accountancy*, Vikas Publishing House Pvt. Ltd.,Edition 2014.
5. Carter R.N. *Advanced Accounting* - Himalaya Publication , New Delhi, Edition 2017.
6. Shukla M.C. *Advanced Accounts* -S Chand and Company, Edition 2017.

E-resources:

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>
3. <https://nios.ac.in/media/documents/vocinsservices/m1-5f.pdf>
4. <http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
5. <https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>

Program : **B.Com. Co-operation**
Course Title : **Allied: Principles of Economics**
Year : **First Year**
Hours/Week : **6**

Course Code : **20UCO1AL1**
Semester : **I**
Credits : **5**

Course Objectives:

- To inculcate the basic concepts of economics and its applications in day-to-day life.
- To instill theoretical basis of an economy.
- To impart the knowledge on various theory of Production.
- To understand the various Pricing methods
- To provide an insight into FDI and Trade.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Understand the basic of concept of economy and principles.	K2
CO2	Gain knowledge on Demand Theory.	K2
CO3	Acquire knowledge on various theories of Production	K3
CO4	Apply the various pricing strategies	K3
CO5	Obtain Knowledge on International Economics.	K3

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme outcome and Programme Specific Outcome

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S		S	M	S	M	S
CO2	M	S	M	M	S		M	S	M	S	M
CO3	S	S	M	M	M		S	M	M	S	M
CO4	M	M	S	M	M		M	S	S	M	S
CO5	M	M	S	S	S		M	S	M	S	M

S-Strong, M- Medium, L-Low

Unit-I

Economics: Concept- Definition- Scope of Economics- Approaches to Economic Analysis: Micro and Macro Economics. Human Wants: Meaning, Classifications & Characteristics of Human Wants.

Self study: Micro and Macro Economics

Unit-II

Demand Theory: Concept- Law of Demand- Elasticity of Demand- Law of Diminishing Marginal Utility - Indifference Curve Analysis - Consumer's Surplus.

Self study: Consumer's Surplus

Unit-III

Theory of Production: Concept- Factors of Production – Theories of Population: Malthusian theory & Optimum theory- Specialisation of Production: Division of Labour – Localisation: Meaning, Concept & Causes of Localisation – Mechanisation - Automation and Computerisation.

Self study: Automation and Computerisation.

Unit-IV

Pricing: Concept-Perfect Competition - Monopoly – Monopolistic Competition – Duopoly – Oligopoly – Price Determination

Self study: Oligopoly

Unit-V

International Economics: Concept – International Trade- Foreign Direct Investment and Trade, International Economic Organisations: Concept-Objectives of IMF- Functions of IMF- Effect on Indian Economy in the Pandemic in COVID-19.

Self study: Functions of IMF- Effect on Indian Economy in the Pandemic world.

Books for Study:

1. Dr. S.Sankaran, *Principles of Economics*, Margam Publication, 2013.
2. Mithani *Fundamental of Business Economics*, –Himalaya Publications-2015,
3. HL Ahuja. *Business Economics* S.Chand 2015
4. N.Gregory Mankiw, *Business Economics*, Tat Mcgraw Hill, 2016

Books for Reference:

1. A.Shivkumar, *General Economics*, Tata Mcgraw hill, 2016
2. D.Salvatore and D.Schaum's *Outline of Theory and problems of Macro Economic Theory*, Mcgraw hill, International Edition, New Delhi 2016.

E-Resources:

1. www.economics.com
2. <https://open.umn.edu>
3. <https://corporatefinanceinstitute.com>
4. <https://britannica.com>
5. <https://www.academia.edu>

ஸ்ரீராமகிருஷ்ண மிஷன் வித்யாலய கலை அறிவியல் கல்லூரி, கோவை - 641 020

விருப்பஞ்சார் மதிப்புமுறைப் பாடத்திட்டம்

பி.ஏ. / பி.எஸ்.சி. / பி.காம். - பருவம் I - பகுதி - II காப்பியத்தமிழ் -தாள்-II (20UGC2TA2)

Credit: 3

பாடத்திட்டம் (வாரம் 6 மணி நேரம்)

2020-2021 கல்வியாண்டு முதல்

நொக்கம்

1. இலக்கிய வளம், பண்பாடு, கலாச்சாரங்களை அறிந்து கொள்ளுதல்
2. வாழ்வியல் நெறிகளை அறிதல்
3. காப்பியங்களில் சுட்டப்பெறும் வாழ்வியல் விழுமியங்களைக் கற்பித்தல்
4. கதை, புதினங்களைச் சமூகம் வழியே அறிமுகப்படுத்துதல்.
5. மொழித்திறன், படைப்பாக்கத்திறன் வளர்த்தல்
6. தமிழ் இலக்கியவரலாறு கற்பித்தலில் அரசு சார்ந்த போட்டித் தேர்வுகளுக்கு மாணவர்களைத் தயார் படுத்துதல்

மாணவர் பெறும் திறன்

1. இலக்கியவளம், பண்பாடுகளை அறிந்து கொள்வர்
2. வாழ்வியல் நெறிகளை அறிந்து பயன் பெறுவர்
3. புதினங்களைக் கதை வழியே அறிந்து கொள்வர்
4. மொழித்திறனும் படைப்பாக்கத் திறனும் பெற்று பயன்பெறுவர்
5. சமயக்காப்பியங்களின் வாழ்வியல் தன்மையை அறிவர்.
6. தமிழ் இலக்கிய வரலாறு கற்பித்தலின் வாயிலாக மாணவர்கள் போட்டித் தேர்வுகளில் வெற்றி பெற வாய்ப்பு உண்டு.

அலகு I இரட்டைக் காப்பியம்

1. சிலப்பதிகாரம் - கட்டுரைக்காதை (முழுவதும்)
2. மணிமேகலை - உலக வறவி புக்க காதை (முழுவதும்)

அலகு II இதிகாசங்கள்

1. கம்பராமாயணம் - வாலிவதைப்படலம் (பாடல் 37 - 160)
2. பெரிய புராணம் - திருநாளைப்போவார் புராணம் (முழுவதும்)

அலகு III சமயக் காப்பியங்கள்

1. சீறாப்புராணம் - ஹிஜீறத்துக்காண்டம் - குதிரிப்படலம் (முழுவதும்)
2. ஏசு காவியம் - இரவில் வந்த பரிசேயர், சமாரியப்பெண் (இரண்டு தலைப்பு)

அலகு IV நாவல்

தேடல் - பொன்னீலன்

அலகு V இலக்கிய வரலாறு

1. ஐம்பெருங்காப்பியங்கள் வரலாறு
2. ஐஞ்சிறு காப்பியங்கள் வரலாறு
3. இதிகாச, புராண வரலாறு
 1. கம்பராமாயணம்
 2. பெரியபுராணம்

பார்வை நூல்கள்

1. எம்மாள். அடைக்கலசாமி - இலக்கிய வரலாறு -
ராசி பதிப்பகம், சென்னை -73
முதற்பதிப்பு -2000
2. நா மு வேங்கடசாமி நாட்டார் (உரை) - சிலப்பதிகாரம்
சாரதா பதிப்பகம், சென்னை- 600 014.
3. நா மு வேங்கடசாமி நாட்டார் (உரை) - மணிமேகலை
சாரதா பதிப்பகம்,
சென்னை- 600 014. முதற்பதிப்பு -2001
4. அ.ச.ஞானசம்பந்தன் (பதி) - கம்பராமாயணம்
நியூசெஞ்சுரி புக் ஹவுஸ், சென்னை.
5. வ.த. இராமசுப்பிரமணியம் (உரை) - பெரியபுராணம் -
திருமகள் வெளியீடு, சென்னை-17 (2004)
6. கவியரசு கண்ணதாசன் - இயேசு காவியம்
கலைக்காவிரி, 18, பென்வெல்ஸ் ரோடு,
திருச்சி -01, முதற்பதிப்பு -1982
7. சதாவதானி செய்குதம்பிப்பாவலர் - சீறாப்புராணம் மூலமும் உரையும்
யுனிவர்செல் பப்ளிக்கே'ன்ஸ், சென்னை.
8. பென்னீலன் - தேடல்
நியூசெஞ்சுரி பதிப்பகம், கோயம்புத்தூர்,
முதல்பதிப்பு -2007.

Programme: B.A ENGLISH LITERATURE
Course Title: Part II - English II

Semester: II
Course Code: 20UGC2EN2

No. hours per week: 6

Credit: 3

Course Objectives:

1. To impart the basic qualities of a language such as Listening, Speaking, Reading and Writing etc..
2. To enable the vocabulary skills of the students by teaching literature..ie. prose. Poetry etc..
3. To enrich the creativity power among students
4. To expose the students to prose writing over the different writers
5. To familiarize different forms of poems from each unit

Course Outcomes:

After learning the Course, Students will be able to:

Co Number	CO Statement	Knowledge Level
CO1	enrich their power of vocabulary	K1
CO2	use four language skills in English effectively.	K2
CO3	understand the different style of poetry and prose	K3
CO4	have an opportunity to develop their reading skill.	K4
CO5	learn different forms of poetry	K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

Unit-I

1. "How I Became a Public Speaker" – George Bernard Shaw
2. "A Passer By" – Robert Seymour Bridge
3. "The Ant and the Grasshopper" – William Somerset Maugham
(Self study)

Unit-II

4. "Lalajee" – Jim Corbett
5. "Laugh and Be Merry" – John Masefield
6. "The Grief - Anton Pavlovich Chekhov" (Self study)

Unit-III

7. "Snapshot of a Dog" – James Thurber
8. "Stopping By Woods on a Snowy Evening" – Robert Frost
9. "The Cup of Tea" – Katherine Mansfield (Self study)

Unit-IV

10. "MyLostDollar"–StephanLeacock

11. "TheVagabond"–JohnDrinkwater

12. "TheDay"sWait"-

ErnestHemingway(**Selfstudy**)**Unit-V**

13. "TravelByTrain"–J.B.Priestly

14. "TheBalladof FatherGilligan"–W.BYeats

15. "TheDoll"sHouse"–KatherineMansfield(**Selfstudy**)

TextsBooks:

1. Xavier. A.G, *An Anthology of Popular Essays and Poems*, Trinity: An Imprint ofLaxmiPublications Pvt.Ltd.2011.
2. *StoriescompiledbytheDepartment ofEnglish*

ReferenceBooks:

1. Sen.S Dr. *Frost Robert, Selected Poems-A Critical Evaluation*, Unique Publications,India.
- 2.NegriPaul,*EnglishVictorianPoetry-AnAnthology*,DoverPublications Inc.
- 3.*100World'sGreatestShortStoriesCollectableEdition*,Fingerprint Publishing,India.
4. PrasadMohanHari *TheLiteraryHeritage: ANew AnthologyofProseandShortStory* IvanKhristo Masih, Chakradhar Prasad Singh, Motilal Banarsidass Publishing House.
- 5.*GreatShortStoriesofthe World*,MaplePress,2012.

E-resources

1. <http://read.gov/aesop/052.html>
2. <https://www.studymode.com/subjects/grief-by-anton-chekhov-page1.html>
3. <https://www.katherinemansfieldsociety.org/assets/KM-Stories/A-CUP-OF-TEA.pdf>
4. <https://crmsl.weebly.com>
5. <https://www.katherinemansfieldsociety.org/assets/KM-Stories/THE-DOLLS-HOUSE.pdf>

NOTE:Questionsunder Part-A maybetaken excludingthe selfstudypartand questionsunderpart-B and Part-Cmaybetakenfrom all the units includingselfstudy.

Program	: B.Com. Co-operation	Course Code	: 20UCO2C03
Course Title	: Core-Business Organisation	Semester	: II
Year	: First Year	Credits	: 4
Hours/Week	: 6		

Course Objectives:

- To understand the concept and types of business organisations.
- To inculcate the structure and different forms business organisations
- To intrinsic on the formation of company under Companies Act 2013
- To know the business combination and important provisions of limited liability
- To know the various function of Stock Exchange and Mutual Funds in India

Course Outcomes

After completion of the course, the students will be able to:

CO1	Understand the various types of business enterprises.	K2
CO2	Acquaint about the structures of business organization.	K1&K2
CO3	Gain knowledge on Companies Act and various kinds of companies	K2
CO4	Learn the features of Business Combination, LLP and Cooperatives	K2 & K3
CO5	Understand the role and functions of stock exchanges and SEBI in India	K2

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	S	M	S	S	M	S
CO2	M	M	S	S	M	S	M	S	S	M
CO3	S	S	M	S	S	M	S	M	S	S
CO4	S	S	S	M	M	S	M	S	S	S
CO5	M	S	M	M	M	S	M	S	M	S

S-Strong, M- Medium, L-Low

Unit-I

Business: Concepts-Objectives and Functions of Business- Classification of Business: Trade-Industry and Commerce-Relationship between Trade, Industry and Commerce - **Business Organisation:** Concept- Characteristics of an ideal form of Business organization.

Self study: Characteristics of an ideal form of Business organization.

Unit II:

Forms of Business Organisation: Concepts-Sole Proprietorship- Merits and Demerits- Partnership-Kinds of Partners-Partnership Deed-Difference between Company and partnership - Hindu Undivided Family: Characteristics – Merits and Demerits and Public Utility Undertakings.

Unit-III

Companies Act 2013: Concept - Salient features of the Companies Act- Merits and Demerits- Kinds of Companies - Promotion - Incorporation of Companies - Promoter - Preparation of Important Documents - Memorandum of Association -Articles of Association - Prospectus - Contents - Statement in lieu of Prospectus.

Unit IV

Business Combination: Concept-objectives - Causes - Types – Forms. Rationalisation: Objectives-Measures-Advantages Limited Liability Partnership: salient features -differences between partnership, Company and LLP- Cooperative Organization-Characteristics -Types of Cooperative Societies – Advantages and Limitations of Cooperatives.

Unit V

Stock Exchange and Mutual Funds: Concept- Stock Exchange, Functions-Working of Stock Exchanges, Mutual Funds: Importance, Functions, Types - Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

Books for study:

1. Y.K. Bhushan, Fundamentals of Business organization and Management, Sultan Chand & Sons, 2012.
2. N.Vinayagam, A Text Book of Business Organisation, Emerald Publications, 2011.
3. P.N.Reddy&S.S.Gulshan, Principles of Business Organization and Management, Eurasia Publishing House Pvt. Ltd., 2009.
4. D.P.Mittal, Law and Practice of Limited Liability Partnership, Book Corporation, New Delhi. 2018
5. www.sebi.gov.in
6. SundarSankaran (2018) Indian Mutual Funds Hand Book, Advantages India Consulting Pvt. Ltd

E-resources:

1. <https://www.yourarticlelibrary.com/business/7-characteristics-of-an-ideal-form-of-organisation/42029>
2. <https://accountlearning.com/19-differences-between-company-and-partnership/>
3. <https://www.clearias.com/indian-companies-act-2013-salient-features/>
4. <https://taxguru.in/chartered-accountant/difference-partnership-firm-llp-company.html>
5. <https://www.nseindia.com/>

SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS) COIMBATORE – 641 020
(For candidate admitted from academic year 2020-21 onwards
Under New Choice Based Credit System (CBCS)

Program : B.Com. Co-operation
Course Title : Core: Financial Accounting **Course Code** : 20UCO2C04
Year : First Year **Semester** : II
Hours/Week : 6 **Credits** : 4

Course Objectives:

- To understand the objectives of financial accounting and methods of depreciation.
- To enable the students to prepare accounts and financial statements under single entry system.
- To impart the knowledge of branch and departmental accounting.
- To make the students to learn the Hire Purchasing and Installment Purchase System
- To impart knowledge on the Consignment Accounts.

Course Outcomes:

After completion of the course, the students will be able to:

CO1	Apply the knowledge on financial accounting and methods of Depreciation.	K2&K3
CO2	Prepare of Statement of Single entry system.	K3&K4
CO3	Analyse and preparation of various types of Branches Account.	K4
CO4	Gain knowledge and apply the Hire Purchasing and Installment Purchasing System.	K3
CO5	Apply the accounting treatment of Consignment Transactions	K3

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO /PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	S	S	M	S	S	S
CO2	L	M	M	S	M	L	M	S	M	S
CO3	S	S	M	S	S	M	S	S	M	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	M	S	S	M	M	M	S	M	S	S

S-Strong, M- Medium, L-Low

Unit- I:

Financial Accounting: Concept – Objectives - Book keeping and Accounting Distinguished - Provision and Reserves – Types of Reserves; Depreciation: Causes - Methods of Depreciation-Straight Line Method - Diminishing Return Method- Annuity Method (Simple Problems).

Unit-II:

Single Entry System: Concept – Definition – salient features - Defects - difference between Single entry and double entry system - Methods of calculation of profit – Statement of Affairs Method – Conversion Method, Self Balancing Ledger: Concept - Advantages – Accounting aspects – Transfers(Simple Problems).

Unit-III:

Branch Account:Concept – Objectives – Types of Branches - Dependent branches, Departmental Accounts: Concept – Need – Advantages –Methods and Techniques of Departmental Accounting (Simple Problems).

Unit-IV:

Hire Purchasing and Installment Purchase System: Concept- Definition – Features – Distinction between Hire Purchase and Installment Systems – Accounting Treatment for Hire Purchase System – Calculation of Interest (Simple Problems).

Unit-V:

Consignment Accounts:Concept-Features-Important Terms–Accounting treatment of Consignment Transaction - Distinction between Sale and Consignment. Receipts and Payment Accounts and Income and Expenditure Accounts (Simple Problems).

Note: Distribution of Marks for Theory and Problems shall be 40% and 60% respectively.

Books for study:

1. Reddy T.S & Murthy, *Financial Accounting*, MarghamPublication, Edition 2014.
2. Pillai and Bhagavathi, *Advanced Accountancy*, Kalyani Publishers, Edition 2013.
3. Jain and Narang, *Advanced Accountancy*, Edition 2009.
4. Maheswari.S.N, *Advanced Accountancy*, Vikas Publishing House Pvt ltd. Edition 2014
5. Varshney.J.C, *Financial Accounting*, 2nd Edition 2009
6. Smith A.C, *Financial Accounting*, Kalyani Publishers, 2013
7. Gupta, *Financial Accounting*, S Chand and Company , Edition 2016

E-resource:

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>
3. <https://nios.ac.in/media/documents/vocinsservices/m1-5f.pdf>
4. <http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
5. <https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>

Programme : B.Com Co-operation
Course Title : Allied:Indian Economy
Year : First Year
Hours / Week : 6

Subject Code : 20UCO2AL2
Semester : II
Credits : 5

Course Objectives:

- To learn the essentials of Indian economy.
- To understand the Five Year Plans.
- To study the Role of Agriculture in Indian Economy.
- To impart the knowledge on Private, Public and Cooperative sectors in Indian Economy
- To understand the Role of National Income.

Course Outcomes:

After completion of the course, the students will be able to:

CO1	Understand the role and essentials of various sectors of Indian Economy and their significance.	K2
CO2	Gain knowledge on the Instruments of five year plans.	K2
CO3	Gain knowledge on Agri. & international trade policy	K2
CO4	Gain knowledge on LPG & Describe the Economic Income & Reforms in India	K2
CO5	Understand the role of various sectors of Indian Economy and their significance for management of business enterprises.	K2

K1-Remember;K2-Understand;K3-Apply;K4-Analyze;

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO /PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	POS3	POS4	POS5
CO1	S	S	S	S	M	S	S	S	M	S
CO2	S	S	M	S	S	S	M	S	S	S
CO3	S	M	S	S	S	S	S	M	S	M
CO4	S	S	S	S	M	M	S	S	S	S
CO5	M	S	S	S	L	S	S	S	S	M

S-Strong, M-Medium, L-Low.

Unit- I

Introduction on Indian Economy: Concept-Nature of Indian Economy- Growth and Development-Distinction between Growth and Development-Under development: Concept-Characteristics-Under development in Developing Countries: Causes-Consequences and Remedies for sustainable development of Indian Economy.

Unit-II

Planning and Development in India: Concept-Objectives of Economic Planning: Merits and Demerits-Five Year Plans-Fiscal Policy-Deficit Financing-Taxation-Public Debt-Inflation- Niti Aayog.

Unit –III

Agriculture: Concept- Role of Agriculture in Indian Economy- Agricultural production and Productivity-Problems-Remedial Measures-Agricultural Finance: Need for Agricultural finance –Sources of agricultural finance and their importance-Commercial banks-NABARD-Contributions of Agri. &Agro- based industries in promotion of Indian economy.

Unit –IV

Industry: Concept- Major Industries in India-programmes of industrial development under five year plan-Mixed Economy: Role of private, public and Cooperative sectors in Indian Economy- Multiplier and Accelerator- Industrial Sickness: Causes, Consequences and Remedies.

Unit –V

National Income: Concept, Approaches and Methods of measuring National Income-Liberalisation, Privatisation&Globalisation (LPG)- Impact of Globalisation on Indian Economy, Services Sector: Banking – Insurance – Health, Tourism and Education – its Importance.

Books for study:

1. Dutt and Sundaram, Indian Economy, S.Chand Co. 2012.
2. Dr.S.Sankaran, Indian Economy Problems, policies and development-Margam Publication. 2013
3. Misra&Puri, Development issues of Indian economy, Himalaya Pub. House. 2011
4. Agarwal, Indian Economy, Himalaya Pub. House.

E-resource:

- 1) https://www.senat.fr/international/anglais/intervention_singh_anglais.pdf
- 2) https://www.iimrohtak.ac.in/pdf/brief_databases.pdf
- 3) https://www.indiabudget.gov.in/economicsurvey/doc/vol2chapter/echap01_vol2.pdf
- 4) <https://library.iitd.ac.in/pdf/LibraryHandbook.pdf>

Programme:B.Com. Co-operation**Semester:II**
CourseTitle:Environmental Studies**CourseCode:20UGC2ENS**

No.hours perweek: Credit:2

Year : First Year

Course Objectives:

1. To acquire knowledge of pollution and environmental degradation.
2. To acquire knowledge of the environment beyond the immediate environment includingdistant environment.
3. To acquire a set of values for environmental protection.
4. To be actively involved at all levels in environmental decision making.

Course Outcomes:

1. Ability to understand about pollution and environmental degradation.
2. Ability to participate in environmental protection activities.

UNIT-I

1. The Multidisciplinary Nature of Environmental Studies

UNIT-II

2. Ecosystems

UNIT-III

3. Biodiversity and its conservation

UNIT-IV

- 4 .Environmental Pollution

UNIT-

5. Social issues and the Environment

TEXT BOOK:Environmental Studies for Undergraduate Courses.

Publication: Bharathiar University Coimbatore-46.

Program	: B.Com. Cooperation	Course Code	: 20UCO3C05
Course Title	: Core-Cooperative Financial Institutions in India	Semester	: III
Year	: Second Year	Credits	: 4
Hours/Week	: 5		

Course Objectives:

- To understand the origin and the development of credit movement.
- To impart knowledge about various commissions and committees of findings and recommendations for the growth of cooperative movement.
- To know the productive credit structure of (ST/MT) Cooperative Institutions.
- To impart knowledge on the Investment credit structure of (LT) Cooperative Institutions.
- To study about Non-Agricultural Credit Co-operatives.

Course Outcomes:

After completion of the course, the students will be able to:

CO1	Gain knowledge about various functions of Cooperative Credit Institutions.	K2
CO2	Classify the structure of cooperative credit institutions, functions and resource mobilization of STCCS, LTCCS.	K3
CO3	Describe the constitution and functions of Agricultural Production Credit Cooperatives.	K1&K2
CO4	Apply banking Regulations Act as applicable to the Cooperative Societies.	K3
CO5	Identify the major functions of the non-agricultural credit cooperatives.	K3

K1-Remember;K2-Understand;K3-Apply;K4-Analyze;

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	M	S	M	S	S	M	S	S
CO2	S	M	S	S	M	S	S	S	S	M
CO3	S	M	S	S	S	S	S	M	S	S
CO4	S	S	S	M	M	S	S	M	S	S
CO5	S	S	M	S	S	S	S	S	S	S

S-Strong, M-Medium, L-Low

Unit-I

Origin and Development of Credit Movement in India: Evolution - Pre-Independence Period - Classification of Cooperatives as Agricultural and Non- Agricultural- Principles of Good Credit System.

Unit-II

Cooperative Credit Institutions in Planning Era: Concepts, Economic Planning and Cooperatives-Recommendations of Important Committees: AIRCSC, AIRCRC, CRAFTICARD, ACRC, Task Force on Short Term and Long Term Co-operative Credit Structure (Vaidyanathan Committee).

Unit-III

Agricultural Production Credit: Concepts - Constitution and Working – Management-Problems- Overdues - NPAs – Causes of PACCS – DCCBs – SCBs – Recent Developments.

Unit-IV

Agricultural Investments Credit: Concepts - Constitution and Working - Management-Debentures: Types and Problems of PCARDB and SCARDB.

Unit-V

Non-Agricultural Credit Co-operatives: Constitution and Functions of Co-operative Urban Banks, Employees Co-operative Thrift and Credit Societies, Co-operative Housing Societies, Industrial Co-operative Banks.

Books for study:

1. B.S.Mathur, *Co-operation in India*, SathiyaBhavan, Edition 1999.
2. Bedi R.D, *Theory History & practice of Cooperation*, Loyal Book Depot, Edition 1986.
3. S.Nakkiran&A.John Winfred, *Co-operative Banking in India*, Rainbow publication, Edition 2007.
4. Abdul Kuddus and ZakirKussain, *Cooperative Credit & Banking*, Limra Pub. Edition, 2017.
5. T.N. Hajela, *Co-operation Principles, Problems and Practice*, Ane Books Pvt. Ltd. Edition 2010.

E-resources:

1. https://www.academia.edu/26539557/COOPERATIVE_FINANCE_IN_DEVELOPING_ECONOMIES_pdf?auto=download
2. https://v3.globalcube.net/clients/eacb/content/medias/publications/external_studies/CuevasFischer_GovernanceCoopWP82_WorldBank.pdf
3. https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/05CHPT5_24122019878A5AF64EB74900B7AD6FF7093EE45F.PDF

Program : B.Com. Co-operation
Course Title : Core-Principles of Management **Course Code : 20UCO3C06**
Year : Second Year **Semester : III**
Hours/Week : 4 **Credits : 4**

Course Objectives:

- To understand the functions and contributions of management thinkers.
- To make a good plan and decision making in an organization.
- To identify the structure of an organization along with the Departmentation.
- To gain knowledge on motivational theory in an Organisation
- To know the tools and techniques of various controlling system.

Course Outcome:

After completion of the course, the students will be able to:

CO1	Apply and practices for management functions in an organization.	K3
CO2	Prepare a good plan and forecast of the business activities.	K3
CO3	Apply the appropriate good management structure.	K3
CO4	Analyse the suitable human behavior based on the managerial motivational theories.	K4
CO5	Identify the tools and techniques of effective coordination and controlling.	K4

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	S	S	S	M	M	S	S	S
CO2	M	M	S	S	S	S	M	S	M	S
CO3	M	S	M	S	S	M	S	S	S	S
CO4	S	M	S	S	S	M	S	S	M	S
CO5	L	M	M	S	S	M	S	M	M	S

S-Strong, M- Medium, L-Low

Unit- I

Management: Definition - Nature and Scope - Functions- Evolution of Management Thoughts.

Unit-II

Planning: Concept - Objectives - Importance - Types - Steps - Guideline for Effective Planning - Decision Making: Concept - Steps and Features.

Unit-III

Organising: Concepts - Objectives - Nature and Importance - Process - Principles - Structure -Span of Management - Departmentation: Delegation of Authority and Responsibility - Centralisation and Decentralisation of Authority.

Unit-IV

Staffing and Directing: Concept - Principles- Communication: Process - Barriers - Principles of Effective Communication- Motivation: Theories of Maslow's Need Hierarchy Theory - Herzberg's Two Factor Theory - X, Y and Z Theories - Leadership Style.

Self study: Process of Communication

Unit - V

Controlling: Concept – Types- Need and Techniques-Nature and Process of Control - Essential of Good Control - Tools and Techniques of Control-Difference between Controlling and Coordination.

Self study:Controlling and Coordination.

Books for study:

1. L.M.Prasad, *Principles of Management*, Sultan Chand & Sons, New Delhi. 2006.
2. P.C. Tripathi and P.Reddy, *Principles of Management*, Margam Publications. 2011.
3. J.Jayasankar, *Principles of Management*, Margam Publications. 2012.
4. Harold Koontz and Heinz Weihrich, *essential of management: an international & leadership perspective*, 9th Edition, Tata McGraw-Hill Education, New Delhi
5. Earnest, Dale,(2015) *Management Theory and Practice*, McGraw Hill Publications, Tokyo

Journals :

International Journal of Management Review
SSRN-E-Journal

Web Sources :

www.hbr.org
www.exed.hbs.edu

Program	: B.Com. Co-operation	Course Code	: 20UCO3C07
Course Title	: Core-Theory and Practice of Banking	Semester	: III
Year	: Second Year	Credits	: 4
Hours/Week	: 4		

Course Objectives

- To understand the Evolution of Banking in India
- To acquire knowledge on different financial instruments by using the banking sector
- To Make use of various financial instruments
- To facilitate the student by using various funds management in Banking sector
- To know the modern banking technology adopted in banking sectors.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Gain knowledge from an origin and the development of Banking	K1
CO2	Use various financial instruments used in banking	K3
CO3	Apply clearing of various financial instruments.	K3
CO4	Gain knowledge on funds management system in banking	K2
CO5	Apply and analyse modern banking techniques in Banking, Private banking and financial Corporation	K3&K4

K1- Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S		S	M	S	M	S
CO2	S	M	M	M	M		S	M	S	M	M
CO3	S	S	M	S	M		S	S	M	M	S
CO4	M	S	S	M	S		S	M	M	S	M
CO5	M	M	M	M	L		S	S	M	M	M

S – Strong, M – Medium, L -Low

Unit-I

Evolution 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.

Self study: RBI and its Regulatory Functions

Unit-II

Financial Instruments: Definition – Negotiable Instrument – Cheques, Bills of Exchange, Promissory Notes, Other Credit Instruments: Demand Draft, Letters of Credit. Crossing and Endorsement: Concepts and Types.

Self study: Bills of Exchange and Promissory Notes,

Unit-III

Clear: Cheques, Demand Draft, Pay order, Bills of Exchange, Bonds, Treasury Bills, Certificate of Deposits, Fixed Deposits, Bills of Lading- Duties and Responsibilities – Statutory Protection-Unpaid Instruments- Consequences

Self study: Bills of Lading-duties and Responsibilities

Unit-IV

Funds Management: Investments –Borrowings and Lending Rates- Floating and Fixed Rates - Loan and Advances, Secured and Unsecured Loans – SEBI - Types of Securities: Lien, Pledge, Hypothecation, Mortgage and Charge.

Self study: Mortgage and Charge.

Unit-V

Tech Internet Banking – Automatic Teller Machine (ATM) – Core Banking Solutions (CBS) – Real Time Gross Settlement (RTGS) - National Electronic Fund Transfer (NEFT) - KYC norms and Other Cards: Debit –Credit- Business card, Smart card-Virtual cards and Banks Apps.

Self study: Virtual cards and Banks Apps.

Books for Study:

1. Radhasamy, M *Practical Banking*, Vikas Publication House. 2007.
2. B.S.Raman *Banking Law and Practice*, Himalayan Publishes, 2010.
3. Gordan & Natarajan, *Banking Theory, Law and Practice* Himalaya Publication, 2010.

Books for Reference:

1. S.N.Maheswari, *Banking Theory & Law and Practice* Tata McgrawHill Education, 2011.
2. Dr.S.Gurusamy, *Banking Theory Law and Practice* 2010, Himalaya Publication 2012

E-Resources:

1. [https:// www.icsi. Edu](https://www.icsi.edu)
2. <https://www.rbi.org>
3. [https:// www.oms..bdu.ac.in](https://www.oms.bdu.ac.in)
4. <https://www.iactglobal.in>
5. [https://www.vikas publishing. com](https://www.vikas publishing.com)

Program	: B.Com. Co-operation	Course Code	: 20UCO3C08
Course Title	: Core:Commercial Law	Semester	: III
Year	: Second Year	Credits	: 4
Hours/Week	: 5		

Course Objectives:

- To enable the students to gain basic knowledge on commercial law.
- To impart the students provisions of Indian Contract Act.
- To facilitate the Partnership Act and its formalities.
- To enable the latest knowledge about Sale of Goods Act
- To know about Rights and Duties of Common Carriers and Insurance.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Identify the various types of contracts, nature of obligations and rights of each party to the contract.	K2
CO2	Able to know the procedure for creating different types of contract.	K2
CO3	Enable the formation of Partnership organizations.	K3&K4
CO4	Describe the Sale of Goods and Consumer Protection Act.	K3
CO5	Apply the rights and duties of common carriers of goods and different kinds of insurance schemes.	K3&K4

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S	M	S	S	M	S
CO2	M	M	S	S	M	S	M	S	M	M
CO3	S	S	M	S	S	M	S	M	S	S
CO4	M	S	S	M	M	S	M	S	M	S
CO5	S	M	S	M	S	S	M	S	M	S

S-Strong, M- Medium, L-Low

Unit-I

Indian Contract Act 1872: Definition – Obligations and Agreement – Nature of Contract and Classification – Essentials of a Valid Contract – Offer and Acceptance – Consideration– Capacity – Free Consent – Unlawful Agreements – Quasi Contracts.

Self study: Quasi contracts.

Unit-II

Discharge of a Contract: Concept – Different Modes of Discharge of Contract - Remedies for Breach of Contract – Contract of Indemnity and Guarantees – Rights of Surety – Discharge of Surety – Rights and Liabilities of Finder of Lost Goods.

Self study: Rights of surety

Unit-III

Law of Agency: Concept - Creation of Agency, Consideration of Agency- Kinds of Agency: – Rights and Liabilities of Principal and Agents. Indian Partnership Act 1932 – Definition - Essential elements– Limitations – Rights and Liabilities of Partners – Dissolution of Partnership Firm

Self study: Kinds of Agency

Unit-IV

Sale of Goods Act 1930: Definition of Sale – Sale and Agreement to Sell - Types of goods – Conditions and Warranties - Doctrine of Caveat Emptor – Rights of Unpaid Vendor – Rights of Buyer: Transfer of Properties Act, 1882, Consumer Protection Act 1986.

Self study: Consumer Protection Act 1986

Unit-V

Rights and Duties of Common Carriers: Contract of Carriage of Goods by Sea – Bill of Lading and Charter party – Contract of Insurance – Different kinds of Insurance.

Self study: Different kinds of Insurance

Books for study:

1. K.C.Garug,V.K.Sareen, Commercial Law, Kalyanai Pub. House, 2010.
2. Pillai and Bhagavathi, Business Law, United Pub. Manglore. 2011.
3. B.S.Raman, Business Law, United Publishers Manglore, June 2011.
4. Kathiresan, Commercial Law, Dr.RadhaPrasanna Pub. 2011.
5. N.D.Kapoor, Elements of Mercantile Law, United Pub. Manglore

E-resource:

1. <https://accountlearning.com/essential-elements-of-a-valid-contract>
2. <https://www.lawteacher.net/free-law-essays/contract-law/methods-of-discharging-from-a-contract-contract-law-essay.php>
3. <http://egyankosh.ac.in/bitstream/123456789/13409/1/Unit-14.pdf>
4. http://chdsla.gov.in/right_menu/act/pdf/consumer.pdf
5. <https://lawhelpbd.com/special-law/common-carrier/>

Program	: B.Com. Co-operation	Course Code	: 20UCO3CP1
Course Title	: Core Practical: Computerized Accounting	Semester	: III
Year	: Second Year	Credits	: 4
Hours/Week	: 4		

Course Objectives:

- To understand the basics of Tally.
- To know the concepts of Accounting systems
- To learn about the preparation of Final Accounts
- To prepare the BRS and Pay Roll Accounting.
- To understand and prepare of Cash Flow and Fund Flow Statements.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Practice Accounting systems using Tally Software	K3& K4
CO2	Gain knowledge on basic account keeping system and auditing	K2
CO3	Prepare final accounts in the manufacturing concerns.	K3
CO4	Apply and practices for BRS and Pay Roll Accounting in business organisation.	K3& K4
CO5	Prepare fund flow and cash flow statements.	K3& K4

K1- Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	M		M	S	M	S	M
CO2	M	M	S	M	L		S	M	S	M	S
CO3	M	S	M	L	M		M	S	M	S	M
CO4	M	S	M	M	L		S	M	S	M	S
CO5	M	S	M	M	M		M	S	M	S	M

S-Strong,

M-Medium,

L-Low

Unit-I

Introduction to Tally: Company creation- Alteration, Group of Company Creation - Ledger Creation and Voucher Creation, List of Ledgers frequently used and their respective groups – Inventory Info – Stock creations –Systematic Stock Maintenance (Practical)

Unit- II

Accounting Introduction: Single Entry and Double Entry System of book keeping- Types of Accounts - Rules of Accounts, Subsidies books, Journal and ledger- Trial Balance

Unit - III

Preparation Final Account: Trading and Profit and Loss Account and Balance sheet – Management Report System - (Practical)

Unit-IV

Bank Reconciliation Statement: Meaning –Distinction between Cash Book and Pass Book - Methods of preparation of Bank Reconciliation Statement (Practical). Pay roll Accounting: Preparation of Pay roll Statement (Basic pay, DA, HRA, PF etc)

Unit-V

Calculating the Fund Flow and Cash Flow Statement: Meaning- Distinction between Fund Flow and Cash Flow - Uses - Preparation of Budgets - Ratio Analysis (Practical).

Books for Study:

1. Dr.Namrata Agrawal, *Tally 9*, Dreamtech Publishers, New Delhi- 110002 (1st Edition), 2009.
2. Vishnu Priya Singh, *Tally9*, Computech Publications Ltd. New Delhi-02. (3rd Edition), 2009.
3. Kogent Solutions Inc, *Tally 9*, “In Simple Steps” Dreamtech Publishers, New Delhi- 2 (1st Edition), 2010.

Books for Reference:

1. Priya Singh Vishnu, “*Learning Tally ERP-9*” Computech Publications Ltd. New Delhi-110002. (6th Revised Edition), 2013.
2. AK.Nadhani& KK Nadhani, *Tally 9*, BPH Publications, New Delhi. (2nd Edition), 2013.

E-Resources

1. <https://ncert.nic.in>
2. <https://www.business.com>
3. <https://www.accounting.com>
4. <https://www.nios.ac.in>
5. <https://libguides.furman.edu>

Unit-IV

Office Stationary and Forms: Determination of Stationary – Cost of Stationary – Purchase of Stationary – Policies of Stationary – Purchase Methods – Tender – Quotations – Fixed Supplier – Types of Forms – Advantages of office Forms Control – Principle and Control Office Stationary and Supplies – Budgetary Control.

Self study: Budgetary Control

Unit-V

Report Writing: Definition - Report - Characteristics, Features of Report - Principles of Report Writing - Steps involved in Report Writing - Types of Business Report.

Self study: Types of Business Report

Books for study:

1. R.K.Chopra, *Office Management*, Himalaya Publishing House 2005.
2. Dr.Kathiresan and Dr.Radha, *Office Management*, Prasanna Publishers, 2006.
3. Dr.T.Ramsamy, *Office Management*, Golden Book Publishing House, 2012.
4. I.M.Saha, *Modern Office Management*, Kitab Mahal Publishers 2012.
5. Leffingwell and Robinson, *Text Book of Office Management*, Tata McGraw Hill Publishing Company Ltd. 2013

E-Resources:

1. https://en.wikipedia.org/wiki/Office_management
2. <https://finance.uw.edu/recmgt/resources>
3. <https://www.thebalancesmb.com/master-your-filing-system-2947145>

Programme: B.Com. Co-operation

Course Title: NME:1 BUSINESS MATHEMATICS

Course Code :20UCO3NM1

Year: 2 Year

Semester : III

Hours/ Week: 2

Credits : 2

Course Objectives:

1. To understand the concept of simple and compound interest rate.
2. To use matrices and their properties in business finance
3. To learn quantitative analysis by Linear Programming Problem (LPP)

Course Outcomes (OC):

On successful completion of the course:

CO1	Practice on various types of interest rate in business organization.
CO2	Apply and calculate matrix in business.
CO3	Mathematical calculations of maximization and minimization of profit through LPP.

Unit-I

Mathematics of Finance: Basic concept - Simple interest - formulae and problem - Compound interest – formulae and problems – Effective rate and Normal rate of Interest - Depreciation.

Page No.: 43-65

Unit-II

Matrix: Definition of Matrix - Importance – Notation – order of a Matrix – types of matrices – matrix operations – I – Addition - Subtraction – Scalar Multiplication – multiplication – transpose - Properties.

Page No.: 147-162

Unit-III

Linear Programming: Introduction to OR - Meaning and Scope of operations Research – Limitations of OR – Linear Programme - Formulation of LLP - Graphical Method.

Page No.: 328-343

Text Book: Business Mathematics & Statistics, P.Navintham, Jai Publishers, 2012.

Programme	:	B.Com. Co-operation		
Course Title	:	Core-9 Production, Trade and Service Cooperatives	Course Code	: 20UCO4C09
Year	:	Second Year	Semester	: IV
Hours/Week	:	6	Credits	: 4

Course Objectives:

- To understand the functions of Milk Producers Cooperatives.
- To acquire knowledge on the various types of marketing Cooperatives.
- To understand the functions of consumer Cooperatives.
- To acquire knowledge about the industrial and processing cooperatives.
- To acquire knowledge on the various types of Non-Credit Cooperatives.

Course Outcomes:

After completion of the course, the students will be able to:

CO1	Imbibe the Structure and functions of Dairy Cooperatives in India	K1&K2
CO2	Obtain marketing knowledge on agricultural products through Cooperatives.	K1&K2
CO3	Manage Consumer Cooperatives and supermarkets	K3
CO4	Develop expertise on the various types of Industrial Cooperatives in India.	K4
CO5	Gain knowledge for Non-Credit Cooperatives.	K2

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	S	S	M		L	S	S	M	S
CO2	M	S	L	M	S		M	S	M	M	M
CO3	S	S	S	M	S		M	S	S	M	S
CO4	S	S	M	S	S		M	M	S	S	M
CO5	M	S	S	M	S		M	S	M	M	S

S-Strong, M- Medium, L-Low

Unit-I

Dairy Co-operatives: Evolution of Dairy Cooperatives - Operation Flood - AMUL Pattern Structure of Dairy Co-operatives- Functions – Management of PMPCS–DCMPU- SCMPF- Role of NDDB: Schemes, Recent Developments and its problems.

Unit-II

Marketing Co-operatives: Origin and Development of Cooperative Marketing in India- Primary and Apex Co-operative Marketing Societies -Constitution and working – Regulated Markets - Various types of assistance from Government and NCDC.

Unit-III

Consumer Co-operatives: Origin and Development-Need and Importance – Structure-Working of Primary - Central and Apex Consumer Co-operatives-NCCF-Supermarkets-Recent Development and its problems.

Self study: Supermarkets

Unit-IV

Industrial and Processing Co-operatives: Need-functions -Weavers Co-operatives: Constitution and Working of Primary Societies and Apex Societies – Processing Cooperatives: Spinning Mills - Sugar Factories - Tea factories.

Self study: Tea factories.

Unit-V

Other Co-operatives: Labour Contract Cooperative Societies -Co-operative Printing Press - Co-operative Hospitals - Co-operative Educational Institutions- Fisheries Co-operatives and Forest Produce Co-operatives (LAMPS).

Self study: Fisheries Co-operatives and Forest Produce Co-operatives (LAMPS).

Books for study:

1. Dr.V.Kulandaiswamy, *Dairy Co-operatives in India*, Rainbow Pub. Edition 1987.
2. Dr.Muruty, Sarangi&Dr.N.Thanulingam *Impact of Innovative Cooperative in Tamilnadu* New Century Book House, Edition 2003
3. R.D. Bedi *Theory, History and Practice of Co-operation*, R.Lall Book Dept. Edition 2009
4. T.N. Hajela, *Co-operation Principles, Problems and practice*, Ane Book Pvt. Ltd. Edition 2010.
5. L.P. Singh, *Cooperative Marketing in India and Abroad*, Himalaya Pub. House 2010.
6. Dr.B.S.Mathur, *Cooperation in India*, SahityaBhavan. Edition 2011.

E-resources:s

1. http://www.universityofcalicut.info/SDE/VI_Semester_B.Com_specialization.pdf
2. https://www.researchgate.net/publication/304704553_Production_Cooperative_-_A_Tool_for_National_Development
3. https://bccm.coop/wp/wp-content/uploads/2013/08/cicopa_2013_2014_en_b_web.pdf

Program	: B.Com. Co -operation	Course Code	: 20UCO4C10
Course Title	: Core -10 Principles of Marketing	Semester	: IV
Year	: Second Year	Credits	: 4
Hours/Week	: 6		

Course Objectives:

- To understand the modern concepts of Marketing and Classification of markets.
- To enhance the knowledge on the marketing functions and contemporary marketing process.
- To identify the elements of marketing mix and analyze the various stages of Product Life Cycle.
- To understand the basic concepts of advertising, Sales promotion and Market Segmentation.
- To clarify the concept of services and significance of Marketing the Services.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Gain knowledge about marketing concepts and significance	K2
CO2	Enrich knowledge on functions of marketing and marketing mix	K2
CO3	Apply the marketing mix in the business organization	K3
CO4	Apply and practice various types of channels of distribution in the business.	K4
CO5	Apply the concepts of services marketing by promoting services in the business	K3

K1- Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	M	S	S	M	S	S	S
CO2	S	S	M	S	M	S	M	M	S	M
CO3	M	S	M	S	M	M	S	S	M	S
CO4	S	M	S	S	S	S	M	M	S	M
CO5	S	S	M	M	M	S	M	S	M	S

S-Strong, M- Medium, L-Low

Unit-I

Marketing: Concept of Market-Marketing –Marketing Management - Modern Concept of Marketing, Objectives, Classification of Markets, Marketing and Selling- Role of Marketing in Economic Development.

Unit- II

Marketing Functions: Marketing Process- Dispersion and Equalization: Classifications of Marketing Functions - Functions of Exchange - Functions of Physical Supply- Facilitating Functions- Approaches to Marketing - Market Segmentation.

Self study: Market segmentation

Unit- III

Product and Price Mix: Marketing Mix- Meaning and Components - Concept of Product and Product Mix- Product Life Cycle- New Product Development - Price Mix: Pricing Objectives, Kinds of Pricing- Price Determination.

Unit-IV

Promotion and Physical Distribution Mix:Importance of Advertising- Personal Selling and Sales Promotion- Importance of Channels of Distribution - Functions of Middlemen.

Unit-V

Services Marketing: Definition - Features - Classification of services: Education-Health-Insurance-Tourism- Hotel- Gap Analysis - SWOC

Books for Study

1. Pillai R.S.N and Bhagavathi Reprint “ *Modern Marketing Principles and Practices*” S.Chand Company, New Delhi. ,2015

Books for Reference:

1. Ramaswamy and Namakumari “*Marketing Management*”, Macmillan India Limited, New Delhi. ,2013
2. Rajan Nair,N and Sangith R Nair Reprint “*Marketing* ”, Sultan Chand & Sons, New Delhi. 2014
3. Rustom and Davour Reprint “ *Modern Marketing Principles and Practices*” Himalaya Publishing House, New Delhi. ,2010
4. Philp Kotler, “*Marketing Management*”, Prentice Hall of India Pvt Ltd.,NewDelhi. 2015
5. Pillai R.S.N and Bhagavathi , Reprint “*Marketing Management*”, S.Chand Company, New Delhi. 2017

E-Resources:

1. [http://www.world cap.org](http://www.worldcap.org)
2. [http://libguides. Humboldt.edu](http://libguides.Humboldt.edu)
3. <http://library.wbi.ac.id>
4. <http://researchgate.net>

Program	: B.Com. Co-operation	Course Code	: 20UCO4C11
Course Title	: Core-Business Communication	Semester	: IV
Year	: Second Year	Credits	: 4
Hours/Week	: 5		

Course Objectives:

- To know the concept of business communication.
- To facilitate various kinds of business letters
- To understand the types of business correspondence
- To imbibe the quality of good business report.
- To acquire the company meeting in business concern.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Understand the methods of communication	K2
CO2	Gain Drafting knowledge on various kinds of business letters	K2
CO3	Practice drafting of business correspondence in an organization	K3
CO4	Draft the business reports	K4
CO5	Organize company meetings	K3&K4

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	M	S	M	S	M	M
CO2	S	L	M	M	M	M	S	M	M	S
CO3	S	M	L	M	S	S	M	M	S	M
CO4	M	M	S	M	M	M	S	M	M	M
CO5	S	S	M	M	M	S	S	S	M	M

S-Strong, M- Medium, L-Low

Unit - I

Business Communication: Definition- Objectives, Process - Barriers to the Communication – Principles of Communication - Methods of Communication- Effective a good business communication.

Unit- II

Kinds of Business Letters: Letter of Enquiry and Reply- Offers and Quotations– Orders – Claims- Complaints and Settle Management of Accounts – Circular letters – letter relating to Agency- Status Enquiry- Collection Letter.

Unit-III

Business Correspondence: Letter of Recommendations and Letters of Credit-Banking Correspondence - Letter relating to Import and Export -Insurance correspondence - Application for a situation.

Unit - IV

Precise Writing: Definition- Characteristics – Techniques of Making a Precise – Report Writing: Concept-Qualities of Good report - Functions of Report - Types of Reports - Business Report - Directors of Report.

Unit – V

Company Meeting: Notice- Agenda – Minutes - Letters to Directors – Shareholders – Secretaries- Government Department- Editor - Drafting of resolutions and Minutes of a Company Meeting

Books for Study:

1. Rodriques M.V, *Effective Business Communication*, 2003.
2. Kathiresan&Dr.Radha, *Business Communication* 2010 .
3. Rajendra Pal &Korlahalli J.S, *Essentials of Business Communication*, 2011.

Books for Reference:

1. Pattan Shetty C.S.& Ramesh, *Effective Business English and Correspondence*, S. Chand &Co, New Delhi. 2011.
2. Asha Kaul, *Effective Business Communication*, Mittal Books India, 2012.

E-Resources:

1. <https://open.lib.umn.edu>
2. <https://indeed.com>
3. <https://libguides.mnsu.edu>
4. <https://monash.edu>
5. <https://nutcache.com>

Programme : B.Com Co-operation **Subject Code :20UCO4EL1**
Course Title : Core Elective: Income Tax Law And Practice
Year : Second Year **Semester : IV**
Hours / Week : 5 **Credits : 4**

Course Objectives:

- To understand the concept of Residential status
- To know various Heads of income for taxable.
- To impart knowledge about profit and loss of business or profession
- To understand the income from other sources for taxable
- To know the assessment of individual tax liability.

Course Outcomes:

After completion of the course, the students will be able to:

CO1	Gain knowledge on the concept about the status of taxation.	K1
CO2	Compute taxable income from various Heads of Income	K2
CO3	Calculate taxable income from Profits and loss of business or profession	K3 & K4
CO4	Compute Income from other sources	K4
CO5	Assess individual income and tax liability.	K3 & K4

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	POS3	POS4	POS5
CO1	S	S	S	M	S	S	S	S	S	S
CO2	S	S	M	S	S	S	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S
CO4	M	S	M	S	M	S	M	S	S	S
CO5	M	S	S	S	S	S	S	S	S	S

S-Strong, M-Medium, L-Low.

Unit –I

Provisions of the Income Tax 1961: Concepts- Evolution of Tax- Principles-Residential and Non-Residential Status– Types of Assessee- Assessment Year and Accounting Year.

Unit –II

Heads of Income: Income from Salary: Concept – Computation taxable income from salaries- House Rent Allowance-Gratuity and Pension-Income from House Property: Computation of Gross Annual Value–Computation of Net Annual Value- Computation of house property (Simple problem).

Unit –III

Profits & Loss of Business or Profession: concept of Business or Profession- Computation of business or business; Income from Capital Gains: Computation of Capital Gains (simple problem).

Unit –IV:Income from Other Sources: Format for computing taxable income from other sources- Deductions from Gross Total income - Section 80C and 80G Only–computation of Net income (simple problem).

Unit –V: Assessment of Individual:Rate of tax for the Assessment Year- Computation of Total Income-Tax Liability (simple problem).

Books for study:

1. BhagwathiPrasad, Income Tax Law and Practice, Himalaya Publishing House, 2019
2. H.C Mehrotra & Dr. S.P.Goyal, Income Tax Law and Practice, Raibow publishing house, 2019
3. DinkarPagare, Sultan Sons , Law and Practice of Income Tax, Sultan Chand and Sons. Educational Publishers, New Delhi – 110002, 2019
4. V.Balachandar Kothari, Indirect Taxes Law and Practice, PHI Learning Pvt. Ltd,2019
5. Direct Tax Law and Practice, Singhania, Sultan Chand and Sons. Educational Publishers, New Delhi – 110002, 2019

E-Resources

- 1) https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK.pdf
- 2) https://www.icsi.edu/media/website/Tax_Law_and_Practice_Final.PDF
- 3) <https://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html>
- 4) <https://lexisnexis.in/the-Law-practice-of-income-tax>

Program	: B.Com. Co-operation		
Course Title	: Allied: Research Methods for Business Analysis	Course Code	: 20UCO4AL4
Year	: Second Year	Semester	: IV
Hours/Week	: 6	Credits	: 5

Course Objectives:

- To understand the basics of research and data collection.
- To select suitable sampling methods.
- To apply basic business statistics.
- To learn to apply correlation and regression analysis
- To apply index numbers and time series analysis.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Practice of data Collection for research	K3
CO2	Identify and select the correct method of sampling.	K3
CO3	Apply averages and dispersion	K3&K4
CO4	Apply and analyse the Correlation and Regression methods.	K3&K4
CO5	Apply and analyse the index numbers and analysis of time series	K3&K4

K1- Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	S	L	M	S	M	S	M
CO2	S	L	M	L	M	S	M	S	M	S
CO3	M	S	M	S	M	S	S	M	S	M
CO4	L	M	S	M	S	M	S	M	M	S
CO5	M	S	M	L	M	M	M	M	S	M

S-Strong,

M-Medium,

L-Low

Unit-I

Business Research: Definition, Objectives, types, criteria of good research, research problem, techniques involved in defining a problem. Methods of data collection: Primary and Secondary.

Unit-II

Sample Design: Concept, Methods of Sampling: Simple random sampling, restricted random sampling, stratified random sampling, systematic random sampling, cluster sampling. Purposive sampling, quota sampling, convenience sampling,

Unit-III

Statistics: Definition – Objectives – Importance - limitations. Measures of Central Tendencies: mean-median-mode - Geometric mean - Harmonic Mean. Dispersion: Range, Inter - quartile Range - Mean Deviation - Standard Deviation - Coefficient of variation. (Simple Problem)

Unit IV

Correlation and Regression: Definition - methods of correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation. Regression: Definition - Methods, Difference between regression and correlation (Simple problem).

Unit -V

Analysis of Time Series: Definition-components of time Series Analysis: Semi-average method, Moving average method- Method of Least squares Index Numbers: Concepts-methods - Index Numbers. (Simple problem).

Self study: Index Numbers.

Books for Study:

1. P.A Navanitham. - *Business Statistics*, Jai Publishers, Trichy – 620021, 2008.
2. S.P .Gupta and Gupta M.P. *Business Statistics*, Sultan Chand and Sons. Educational Publishers, New Delhi – 110002, 2005.
3. C.R. Kothari– *Research Methodology – Methods and Techniques*, New Age International Publishers, New Delhi-110002, 2010.

Books for Reference:

1. R.S.N Pillai and Bagavathi – *Statistics – Theory and Practice*, S.Chand and Company Ltd, New Delhi – 110055, 2016.
2. K. Anbumani. and X.L.X Wilson, *Research Methods for Social Sciences and Management Studies*, New Rooyal Book Company, Lucknow, 2019.

E-Resources:

1. [https:// iaear.weebly.com](https://iaear.weebly.com)
2. <https://www.ebooks.com>
3. <https://www.cusb.ac.in>
4. <https://research.methodology.net>
5. <https://www.sociology.kpi.ua>

ஸ்ரீராமகிருஷ்ண மிஷன் வித்யாலய கலை அறிவியல் கல்லூரி கோவை - 641 020

விருப்பஞ்சார் மதிப்புமுறைப் பாடத் திட்டம்

பி.ஏ / பி. எஸ்சி / பி. காம் - பருவம் IV - பகுதி IV

அடிப்படைத் தமிழ் - தாள் II - 20UGC4BT2

(12-ஆம் வகுப்பு வரை தமிழ் பயிலாத மாணவர்களுக்குரியது)

பாடத்திட்டம் (வாரம் 2 மணி நேரம்) 2020 - 2021 கல்வியாண்டு முதல் நோக்கங்கள்

- தமிழ்ச் சொற்களை எழுதுதல், பேசுதல், படித்தல்
- தமிழ்த் தொடர் அமைப்புகளை அறிதல்
- தமிழில் உரையாடுதல்

மாணவர் பெறுந்திறன்

- தமிழ்ச் சொற்களைப் படிக்கவும் எழுதவும் பேசவும் கற்றுக் கொள்வர்
- தமிழ்த் தொடர்களை உருவாக்கும் திறன் பெறுவர்
- தமிழில் உரையாடுந் திறன் பெறுவர்

அலகு ஒன்று

1. காட்சிவழிக் கற்றல்
 - வண்ணம்
 - வடிவம்
 - எண்கள்
2. தொடர் வழி பயிற்சி
 - வேற்றுமை உருபுகள்
 - அடைகள்
 - எச்சங்கள்

அலகு இரண்டு

(உச்சரிப்பு - பயிற்சி - வாக்கியம் உருவாக்கல்)

- தனி வாக்கியம்
- கலவை வாக்கியம்

அலகு மூன்று

1. படக்கதைகள் (சிறு வாக்கியங்கள் வழி கதையாக்கம்)
 - நரியும் காக்கையும்
 - பேராசைப் பூனைகளும் குரங்கும்
 - பாலத்தைக் கடக்கும் ஆடுகள்
 - குரங்கும் முதலையும்
 - இராமாயணம் (சிறப்பு நிகழ்வுகள்)
2. பாடல் வழி கற்றல் (உச்சரிப்பு பயிற்சி - மனனம்)
 - கொன்றை வேந்தன் - 1 முதல் 20 அடிகள்.

Course Title: **NME: Health Awareness and Management**

PART-IV

Year: II

Semester: IV

Credits: 2

Total Hours: 2x15 = 30

COURSE OBJECTIVES:

- ❖ To study basic human anatomy and physiology.
- ❖ To understand the aspects of diet management.
- ❖ To understand principles and methods of diagnosis.
- ❖ To understand physiological and biochemical parameters in blood and urine.
- ❖ To be aware of public health and hygiene.

Unit I: (Human Anatomy and Physiology - Elementary level)

Definition of anatomy and physiology. Functions of various systems-skeletal, muscular, nervous, endocrine, cardiovascular, respiratory, digestive, urinary, lymphatic and circulatory systems.

Unit II:

Food and Nutrients: Food and nutrients-**balanced diet, and food pyramid**. Functions, sources, deficiency and excess of proteins, carbohydrates, fats, minerals (iodine, iron, calcium, phosphorous, potassium & sodium), vitamins (water-soluble and fat-soluble), water and fiber.

Diet in management:Diet for obesity, underweight, hypertension, diabetes, heart disease, gastro-intestinal diseases and urological disorders.Diagnosis and screening:Normal range of physiological and biochemical parameters in blood and urine for good health. Blood glucose, lipid and kidney profile. BP, CBC, BMI, body temperature. Basic understanding of X-ray, CT scan, MRI, endoscopy, laparoscopy, biopsy and autopsy.

Unit III:

Diseases and health disorders:Communicable disease- non-communicable disease.**Symptoms and causes of some common diseases:**dengue, swine-flu, chikungunya, malaria, chicken pox, tuberculosis, thyroiddisease, diabetes, kidney stones, obesity, hypertension, Alzheimer's disease and ulcer.Life style health disorders:**Aids, smoking, depression, drug and alcohol abuse.**Public health awareness and hygiene: Personal hygiene, vaccination, women and childcare, environmental cleanliness, solid-waste management, health insurance, first aid and emergency medical care.

COURSE OUTCOMES:

After completion of the course, the students will be able to

- ❖ Acquire the knowledge on the functioning of various organs of our body
- ❖ Apply food and nutritional aspects in life.
- ❖ Understand the importance of Diet management
- ❖ Realize the importance of healthy life style

References:

1. Principles of Anatomy and Physiology, Gerard J. Tortora and Sandra Reynolds, 10th Ed., John Wiley & Sons.
2. Modern Nutrition in Health and Disease, A. Catharine and Benjamine Caballero, 11thEd. LWW publications.
3. Fundamentals of Clinical Trials, Lawrence and M. Friedman, 4thEd. Springer publications.
4. NCERT resources: <http://ncert.nic.in/ebooks.html>

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
COIMBATORE - 641 020**

Programme : B.Sc./BA.,

Course Code: 18UPH4NM2

Course Title : NME - Energy Auditing Year: II

Semester : IV 2 Hours/Week 2 Credits

OBJECTIVES:

- To understand and appreciate the energy crisis and environmental concerns associated with the energy management, and the importance of energy conservation
- To understand the energy auditing tools & systems and their essential elements
- To acquire the knowledge and the basic skills for energy monitoring and energy auditing

UNIT – I: Energy

Energy resources - Different forms of energy - New and renewable energy - Primary and secondary energy - Conventional and non-conventional energy - Energy conservation and its importance - Energy and environmental concerns - Energy scenario and energy crisis.

UNIT – II: Energy Audit & Management

General philosophy - Need of energy audit and management - Definition and objective of energy audit - Types of energy audits - Preliminary & Detailed energy audit methodology Industrial, commercial and residential audit planning - General principles of energy management - Energy management strategy - Energy audit instruments

UNIT – III: Energy conservation

Energy conservation in domestic and industrial sectors

Energy conservation in

- ✓ Thermal system
- ✓ Electrical system
- ✓ Lighting system

TEXT BOOK

1. Albert Thumann and Willaim J. Younge, Hand book of energy audits, The Fairmont Press Inc., 2007, 7th Edition.
2. W.C. Turner, Energy management hand book, The Fairmont Press Inc., 2001, Edition: 4th

REFERENCE BOOK

1. G.D. Rai, Non-conventional energy sources, Khanna Publishers, 2011, Edition: 4th.

LEARNING OUTCOMES:

Student will acquire skills such as

- An understanding of the energy management, auditing and optimization processes
- Hands on experience and skills to conduct an audit
- Demonstrate skills required for energy audit and management.

NME-2: Maintenance of Domestic Appliances

Subject Code: 18UEC4NM2

Year: II

Semester: IV

Credits: 2

Hrs/Week: 2

Educational Objective:

1. Understand the basic of wiring systems.
2. Understand the concept of DC and AC.
3. Understand the concept of audio and video systems.

Course Learning Outcomes:

1. Ability to identify AC and DC sources
2. Acquire the knowledge of earthing system.
2. Acquire the knowledge of indicating system.
3. Acquire the knowledge of Audio and Video Systems.

Unit – I Basics of DC, AC and Wiring Systems

Sources of DC and AC - Introduction to power distribution system Symbols for electrical installations – Electrical accessories: Switches – Wires – Cables – Holders – Electrical lighting circuits – Protection circuits: Fuse – Fuse rating – Earthing system – Magnetic circuit breakers.

Unit – II Indicating System

DC bell – AC bell – Buzzer – Two tone chime- Design and construction of bell circuits – Bell circuits with indicating system – Fire alarm system: Block diagram – Detectors – Manipulating circuit using SCR – Water level indicator: Block diagram – Level detectors.

Unit – III Domestic Appliances

Audio and Video Systems; Closed circuit Television (Basics) - Electronic clock – Grinder – Mixing machine – Washing machine – Electric oven – Microwave oven – Stabilizer – Refrigerator – Iron Box – Electric Fan - Air cooler – Air conditioner – Mobile phone – UPS.

Books for Study:

1. P.P.Gupta, "Electrical Equipments", Dhanpat Rai & Sons, Second Edition, 1993.
2. R.G.Gupta, "Audio and Video systems", TMH Publishing Ltd, Eighth Edition, 2000.
3. Robert L. Goodman, "Maintaining & Repairing Video Cassette Recorders", BPB Publications, First Edition, 1984.
4. R.C.Vijay, "Servicing Cassette Recorders and Two-in-one", BPB Publications, Second Edition, 1990.

NME-II ENGLISH FOR COMPETITIVE EXAMINATIONS

Programme: B.A ENGLISH LITERATURE

Year: II

Course Title: Part IV

Subject Code: 18UEL4NM2

No. hours per week: 2

Credit: 2

UNIT-I

Errors and How to avoid them

(page nos.43 to 68).

UNIT-II

Spotting Errors

(page nos.69 to 119).

UNIT-III

Conventional and Idiomatic Expressions

Phrasal verbs

(page nos.352 to 369)

Prescribed Book: English for Competitive Examinations, R.P. Bhatnagar and Rajul Bhargava (Revised Edition), Macmillan Publishers.

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
COIMBATORE – 641 020**

NME: WEB PROGRAMMING LAB

Course Code:18UCS/USC4NM2

Year :II

Semester :IV

Hours/Week:2

Credits :2

- 1) Write a program in HTML
- 2) To illustrate text formatting features.
- 3) Print ordered and unordered list.
- 4) Illustrate Hyper link and Frame concepts.
- 5) Department Web site creation.
- 6) College Web site creation.
- 7) Illustration of style sheets.
- 8) Demonstrating Frame concepts.
- 9) Adding image to web document.
- 10) Preparation of class time table.
- 11) Using audio and video files in HTML.

SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS

AND SCIENCE (AUTONOMOUS) COIMBATORE – 641 020.

For candidates admitted from academic year 2018-2019 onwards

Under New CBCS

Programme : Other than B.Sc Mathematics

Course Title : NME II: Quantitative methods for competitive examinations

Year : Second Year

Subject Code : 18UMA4NM2

Hours/Week : 2

Semester: IV

Credits : 2

Course Objective

1. To understand the number system.
2. To understand the average value and different types of roots of numbers.
3. To learn profit and loss in business.

Course Outcomes (CO)

CO1	By learning HCF, LCM and decimal fractions will help the student to solve problems in competitive examinations
CO2	By learning average of numbers, problems on ages
CO3	By learning profit and loss and ratio and proposition will help the students to solve the practical problems.

Unit – I

Numbers – HCF and LCM of numbers – Decimal fractions – simplifications

Sections: 1- 4

Unit – II

Square roots and cube roots - average - problems on numbers – problems on ages – Surds and Indices

Sections: 5 – 9

Unit – III

Percentage – Profit and loss – ratio and proportion – partnership - chain rule – time and work

Sections: 10 -15

Book for study:

R.S. Agarwal, Quantitative Aptitude (For competitive examinations), 17th revised edition, S Chand and company Ltd., Ram Nagar, New Delhi – 110 055.

Programme	: B.Com Co-operation	Subject Code	:20UGCNSS
Course Title	:National Service Scheme (NSS) Semester	:	IV
Credits	: 1	Hours / Week	:
Year	: Second Year		

Course Objectives:

1. To learn the origin and development of National Service Scheme
2. To understand the administrative structure of NSS
3. To know the planning and implementation of regular and special Camping activities
4. To utilize the knowledge in finding practical solution to individual and community problems;
5. To develop personality through NSS

Course Outcomes:

1. Understanding the need, importance and Structure of National Service Scheme
2. Applying the managerial skills to organize special camp and regular activities
3. Analyzing the roles and responsibilities of NSS Volunteers while planning and organizing the programmes
4. Shaping the behaviour of the students through community service
5. Analyzing the case studies related the community problems

Unit –I

National Service Scheme: Origin and Development – Motto- Symbol-Badge- History of Konark Sun Temple- Mythologies Spokes.

Unit- II

Administrative setup of NSS: National level Advisory Committee – Regional Centers- State level Advisory Committee- University level Advisory Committee, Role of Programme Coordinator- College level Advisory Committee – Role of Programme Officers – Training and Orientation Centers (TOC) – Orientation and Refresher courses.

Unit III

Planning and Implementation: Planning and Implementation of NSS Programmes at the College Level - Training the Students Volunteers- Regular Activities: Conducting regular programmes – Public Awareness Programmes - Adoption of Villages – Day Camps.

Unit IV

Special Camping Programmes : Special Camping Programme themes – Objectives of Special Camping programmes – Preparation of Special camp activities - Importance of successful special camping programmes. Women’s Rights, Women Empowerment and Entrepreneurship Development Programme (EDP).

Unit V

Participation of NSS Programmes by Volunteers : Advantages of Participation -Public participation - Personality Development – Development of leadership qualities - Development of Self Confidence – Improvement of skills – Improving social service attitude –Creation of public Assets.

Youth Red Cross Society – Nehru Yuva Kendra – Red Ribbon Club – Eco Clubs – Youth Programmes in India – Republic Parade and the role of students - Health and physical fitness, Indira Gandhi NSS Award. **Waste Management, Water, Conservation and Rain Water Harvesting.**

Reference:

1. National Service Scheme Manual (2006), Government of India, Ministry of Youth Affairs & Sports, New Delhi.
2. Dr.S.Palanichamy (1999), National Service Scheme in Indian Educational System, Kongu Nadu College of Arts and Science, Coimbatore -641029.

Programme	: B.Com Co-operation	Subject Code	:20UGCNC
Course Title	:National Cadet Corps (NCC)	Semester	: IV
Credits	: 1	Hours / Week	:
Year	: Second Year		

Course Objectives:

- (i) To create evolved youth, who will be equipped to contribute in the development of the nation.
- (ii) To train students so as to achieve their physical and mental endurance. To impart basic military training, to develop awareness about the defence forces and exposure learners to military ethos/values.
- (iii) To make students aware of health and hygiene, the protection and conservation of the environment.
- (iv) To hone leadership qualities and risk-taking abilities and to develop life skills.

Course Outcomes:

The students will

- (i) Display sense of patriotism and shall be transformed into motivated youth.
- (ii) Demonstrate the sense of discipline and smartness, overcome fear and inculcate courage and quest for excellence.
- (iii) Be aware of health and hygiene, waste management and pollution control, inculcate officer like qualities and knowledge about the armed forces.
- (vi) Take up a career in the Armed Forces and Tamil Nadu Uniformed Services Recruitment Board.

UNIT-I

The NCC – Aims and objectives of NCC. Organization & training and NCC song. Incentives-National integration and awareness- religions, culture, Tradition and customs of India. National integration: importance and necessity- contribution of youth in nation building.

UNIT-II

Drill- General and words of command. Saluting on the march. Formation of squad and squad drill. Ceremonial drill: guard mounting. Guard mounting. Guard of honor. Platoon/ coy. drill. Instructional practice- weapon training-characteristic of a rifle/rifle ammunition and its fire power. Stripping, assembling, care and cleaning of 7.62 mm SLR. Loading, cocking and unloading- Range procedure and safety precautions.

UNIT-III

Life skills- Self-awareness. Empathy. Critical thinking. Creative thinking. problem solving. Decision making. Communication skills. Coping with emotion. Interpersonal relationship. coping with emotion. Interpersonal relationships. Coping with stress. Disaster management- types of emergencies/natural disaster. Setting up of relief camp during disaster.

UNIT-IV

Social Awareness & Community Development – contribution of youth towards social welfare. Family planning. Drug abuse & trafficking. Civil responsibilities. Cause & prevention of HIV/AIDS; role of youth. Counter terrorism. Corruption. Social evils viz dowry/female/child abuse & trafficking. RIT. Traffic control org and anti-drunken driving. Provision of protection of children from sexual harassment act 2012. Health & hygiene- hygiene & sanitation (personal & food hygiene). Basic of home nursing & first-aid in common medical emergencies. Wounds & fractures. Introduction to yoga & exercise. Adventure- Cycling/trekking.

UNIT-V

Armed Forces- Basic organization of armed forces. Modes of entry to army and different exams. Honors and awards. Map reading- introduction to types of maps and conventional signs- types of bearing and use of service protractor. Prismatic compass and its use & GPS. Setting a map, finding north and own position. Point to army war heroes- PVCs. Study of battles of Indo-Pak war 1965,1971 & Kargil war.

Textbook:

Gupta, R.K. *NCC: Handbook of NCC Cadets for 'A', 'B' and 'C' Certificate Examinations*. Ramesh Publishing House, 2001.

E-resources:

1. <https://www.skillsyouneed.com/general/life-skills.html>
2. https://en.wikipedia.org/wiki/Life_skills

Programme	: B.Com Co-operation	Subject Code	:20UGCSPO
Course Title	:SPORTS	Semester	: IV
Credits	: 1	Hours / Week	:
Year	: Second Year		

COURSE OBJECTIVE:

1. To understanding the meaning, need and importance of Physical Education and sports facilities.
2. To gain the knowledge about the health and safety Education.
3. Know about the need and importance of yoga .
4. Understand the concept of yoga and pranayama.
5. Acquire the procedure of doing asana and pranayama.

COURSE OUTCOMES:

1. Be familiar with the scientific principles from various allied subjects in the field of physical education and sports.
2. Knowledge about the national coaching scheme and awards in India.
3. Knowledge of the various Olympic movements to the international understanding .
4. Knowledge about the rules and regulation of all the sports and games.
5. Understand the concept of yoga and acquire the procedure of doing asana and concepts of Pranayama.

Unit I

Introduction: Sports - Meaning - Nature and Scope of Sports - Need and importance of Sports - Value of Sports. Sports programme - indoor sports - Outdoor sports - Intramural - Extramural, Types of Tournaments: knockout, League - Merits and Demerits.

Unit II

Health Education: - Definition - Factors influencing Health - Infection - Immunity. Safety Education: Meaning - Factors affecting safety - Safety at home - Electrical - Safety at school - Play ground - Gymnasium - Swimming pool - Protective equipment - Role of Physical Education Teacher in Safety.

Unit III

Indian Olympic Association - Sports Authority of India - Sports Development Authority of Tamilnadu - Indian University Sports Board - School Games Federation of India - Awards: Arjuna Award - Dhronacharya Award - Rajiv Gandhi Khel Rathna Award.Objectives of NCC,NSS

Unit IV

Yoga: Meaning of yoga - concept of yoga - Aim and objectives of yoga - Need and importance of yoga - Eight Limbs of yoga. Effects of yoga on different system of body - Muscular system - Circulatory system - Respiratory system - Digestive system. Therapeutic values of yoga on Asthma, diabetics, heart disease, back pain, blood pressure etc - Impact of yoga on daily life.

Unit V

Rules of games and sports –Play field measurements –Equipments –Number of players –Duration in Basketball, Volleyball, Football, Kabaddi,Kho-Kho Ball Badminton ,Track and Field .

Reference:

1. History, Foundation of physical education and education Psychology. - Piyush Jain, C.S. Tomar
2. Good nutrition - Anjana Nair
3. Yoga for health - K. Chandrasekar
4. Sports Nutrition - Vijayalakshmi
5. Health Education - A Prakash

Programme	: B.Com Co-operation	Subject Code	:20UGC4YRC
Course Title	:Youth Red Cross (YRC)	Semester	: IV
Credits	: 1	Hours / Week	:
Year	: Second Year		

Course objectives

- To understand the evolution and role and responsibilities of the YRC.
- To acquire knowledge on civic responsibilities and acting accordingly with humanitarian concern.
- To enhance awareness on the care of the students' health and environmental awareness.
- To assimilate disaster management and yoga.
- To enable students to be aware of Tobacco, Alcohol and Substance Abuses and other medical care activities.

Course outcomes

After learning the course, the students will be able to

CO1	Gain knowledge about origin, development, role and responsibilities of YRC.	K1
CO2	Imbibe the important days of YRC, health and hygiene.	K2
CO3	Obtain knowledge about the first aid in health, road safety and environmental awareness.	K2& K3
CO4	Acquire knowledge on disaster management and stress management in human and business organization	K3
CO5	Enable awareness on Tobacco, Alcohol and Substance Abuses and other health related issues	K3

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Unit-I

Origin and Evolution of Youth Red Cross Principles, Services, and Responsibilities

Unit-II

Important Days for Youth Red Cross Health and Hygiene

Unit-III

First-Aid Awareness, Road Safety Awareness and Environment Awareness

Unit-IV

Disaster Management, Stress Management, Yoga for Physical and Mental Fitness

Unit-V

Awareness on Tobacco, Alcohol and Substance Abuses, Organizing Medical Camps- Blood Donation, Eye Check-up, HIV AIDS, COVID-19- Five days YRC camp.

நோக்கம்

- பாரதநாட்டின்பண்பாட்டுவளம்குறித்தஅறிவைப்பெறுதல்.
- பாரதநாட்டின்பாழ்வியல்தத்துவங்களைஅறிதல்.
- உடல்,மனம்,புத்தி,உணர்வுஆகியவற்றைஆரோக்கியமாகவைத்துக் கொள்ளபாரதநாடுகாட்டும்வழிமுறைகளைஅறிதல்.
- பாரதநாட்டில்தோன்றியசாத்திரங்களின்அடிப்படைகளைஅறிதல்.
- இந்தியாவின்ஆளுமைகள்,சுதந்திரப்போராட்டவரலாறுபோன்றவற்றை அறிதல்.
- இந்தியாவின்பாரம்பரியக்கல்விமுறைகுறித்துகற்பித்தல்.
- இறைவழிபாட்டுமுறைகளுக்குப்பின்னணியில்உள்ளஅறிவியல்உண்மைகளைஎடுத்துரைத்தல்.
- இந்தியத்தொல்மொழிகளுள்ஒன்றானதமிழ்மொழியின்இலக்கியவளத்தைஅறிதல்.

அலகு 1 பாரதவாழ்வியல்தத்துவங்கள்

மனிதவாழ்க்கையின்இலட்சியம் - புருஷார்த்தம்

புருஷார்த்தம்

- தர்மம் (அறம்)
- அர்த்தம் (பொருள்)
- காமம் (இன்பம்)
- மோட்சம் (வீடு)

நான்குஆசிரமங்கள்

- பிரம்மச்சரியம்
- கிருஹஸ்தம்
- வானப்பிரஸ்தம்
- சன்னியாசம்

அலகு 2 பாரதம்காட்டும்வாழ்வியல்வழிமுறைகள்

இருவேறுஆன்மீகப்பாதைகள்

- பிரவிருத்திமார்க்கம்
- நிவிருத்திமார்க்கம்

நான்குயோகங்கள்

- பக்தியோகம் - அன்புவழி
- ஞானயோகம் - பகுத்தறிவுவழி
- ராஜயோகம் - மனஒருமைப்பாட்டுவழி
- கர்மயோகம் - செயல்வழி

குணங்களின்விசேஷதன்மைகள்

மூன்றுகுணங்கள்

- சத்வகுணம்
- ரஜோகுணம்
- தமோகுணம்

உணவு

- சத்வகுணஉணவுகள்
- ரஜோகுணஉணவுகள்
- தமோகுணஉணவுகள்

ஆளுமைவளர்ச்சிக்குபாரதத்தின்அறிவியல்அணுகுமுறை

அலகு 3 பாரதசாஸ்திரங்கள்

வேதங்கள் - அறிவுநூல்கள்

நான்குவேதங்கள்

- ரிக்வேதம்
- யஜுர்வேதம்
- சாமவேதம்
- அதர்வணவேதம்

வேதாங்கங்கள்

- சீக்ஷ
- வியாகரணம்
- நிருக்தம்
- சந்தஸ்
- சோதிடம்
- கல்பம்

பிரஸ்தானத்திரயம்

- பிரம்மசூத்திரம்
- உபநிடதங்கள்
- பகவத்கீதை

ஷட்தரிசனங்கள்

தரிசனவகைகள்

- சாங்கியம்
- யோகம்
- நியாயம்
- வைசேஷிகம்
- பூர்வமீமாம்சை
- உத்தரமீமாம்சை

இதிகாசங்கள்

- இராமாயணம்
- மகாபாரதம்

பதினெண்புராணங்கள்

அலகு 4 ராமகிருஷ்ணஇயக்கம்

ஸ்ரீராமகிருஷ்ணரின்வாழ்க்கையும்செய்தியும்

அன்னைஸ்ரீசாரதாதேவியாரின்வாழ்க்கையும்செய்தியும்

சுவாமிவிவேகானந்தரின்வாழ்க்கையும்செய்தியும்

சமுதாயவளர்ச்சியில்ராமகிருஷ்ணஇயக்கத்தின்பங்கும்சேவையும்

ராமகிருஷ்ணமடம்க்ஷராமகிருஷ்ணமிஷன்

- லட்சியம்
- கொள்கை
- செயல்முறை
- பணிகள்
- நோக்கம்
- சின்னம்

அலகு 5 இந்தியச்சுதந்திரப்போராட்டவரலாறு

இந்தியவிடுதலைஇயக்கம் - அறிமுகம்

- சிப்பாய்க்கிளர்ச்சி - வங்காளப்பிரிவினை - ஜாலியன்வாலாபாக்டுகொலை - உப்புச்சத்தியாக்கிரகம் - இந்தியதேசியஇராணுவம் - வெள்ளையனேவெளியேறுஇயக்கம்
- வந்தேமாதரம் - வரலாறும்சிறப்பும்
- சுதந்திரப்போராட்டவீரர்கள் உத்தம்சிங் பங்கிம்சந்திரசட்டர்ஜிஇ சுப்பிரமணியசிவாஜி மாவீரர்செண்பகராமன்ஜி ஜல்காரிபாய்ஜி குயிலி

அலகு 6 இந்தியப்பாரம்பரியக்கல்விமுறை

அறிமுகம்

கல்வியியலில் முக்கிய அம்சங்கள்

சுவாமிவிவேகானந்தரின் பார்வையில் கல்வி

- ஆளுமை வளர்ச்சி
- நல்லமாணவனின் இயல்புகள்
- குழந்தையின் வளர்ச்சியிலுள்ள தடைகளை நீக்குதல்
- நல்லாசிரியரின் இயல்புகள்
- சமயமே கல்வியின் சாரம்
- ஒற்றுமைக்கான கல்வி
- தேசிய ஒருமைப்பாட்டுக்கான கல்வி
- ஆன்மிக எழுச்சிக்கான கல்வி
- கல்வியின் மூலம் அறநெறி இசமுக இ ஆன்மிக நல்லுணர்வுகளை வளர்த்தல்
- உனது கடமையைச் செய்
- நாட்டுப்பற்றை வளர்ப்பதற்கான கல்வி

அறிவியலுக்கு இந்தியர்களின் பங்களிப்பு

- கட்டிடக்கலை மற்றும் நகர வளர்ச்சி திட்டம்
- வானசாஸ்திரம்
- தாவர இயல்
- ரசாயனம் (வேதியியல்)
- கணிதவியல்
- இராணுவ சாஸ்திரம்
- மருந்து மற்றும் அறுவை சிகிச்சை
- சுரங்கம் இ தாதுக்கள் மற்றும் உலோகம்
- கால்நடை சாஸ்திரம்
- விலங்கியல்

அலகு 7 இறைவனும் வழிபாட்டு முறைகளும்

கோயில்களும் கருவறை அறிவியலும்

தீர்த்தமெனும் நோய் நீக்கி

அபிசேகத்தத்துவம்

கோயில்கள்தற்காக

கோயில்கள் - மருந்தில்லாமருத்துவநிலையங்கள்

- கைகால்களைக் கழுவுதல்
- கோபுரவழிபாடு
- விநாயகர் வழிபாடு
- மூலவர் வழிபாடு
- தீபாராதனை
- திருநீறு இ குங்குமம் இ மஞ்சள் இ சந்தனம்
- பிரசாதம்
- பிரகாரத்தை வலம் வருதல்
- நவக்கிரக வழிபாடு
- கொடிமர வழிபாடு

துளசிமாடம் விபூதிபூசிக்கொள்வதன் அர்த்தம்

அலகு 8 தமிழ்இலக்கியங்கள்

சங்கஇலக்கியங்கள்

நீதிஇலக்கியங்கள்

காப்பியங்கள்

பக்திஇலக்கியங்கள்

அலகு 9 மந்திரங்கள்

- ஒம்பூர்புவஸ்ஸுவ
- ஒம்ஸஹநாவவது
- ஒம்அஸதோ
- ஒம்தேஜோஸிதேஜோ
- ஸர்வேபவந்துஸுகின
- ஒம்பூர்ணமத
- அஹிம்ஸாஸத்யஅஸ்தேய
- சரஸ்வதிதியானஸ்லோகம்
- ஸ்ரீராமகிருஷ்ணஸ்தோத்திரம்
- ஸ்ரீசாரதாதேவிஸ்தோத்திரம்
- விவேகானந்தபஞ்சகம்

மாணவர் பெறுந்திறன்

- பாரதப்பண்பாட்டின் சிறப்புகளை உணர்வர்.
- பாரதவாழ்வியல்தத்துவங்களை அறிந்து செயல்படுத்துவதால் வாழ்வில் செம்மை எய்துவர். இபுக்கு உதவும் மனப்பாண்மை பெறுவர்.
- இந்திய யோகமுறைகள் மூலம் உடலையும் மனதையும் புத்தியையும் உணர்வையும் ஆராக்கியமாக வைத்துக் கொள்ள முடியும் என்று உணர்வர்.
- பாரதசாஸ்திரங்களின் உட்கருத்துக்களை அறிந்து கொள்வர்.
- இந்திய சதந்திரப்போராட்டவரலாற்றையும் ஆளுமைகளின் வரலாற்றையும் அறிவதன் மூலம் நாட்டின் மீது பற்றுபெருகும்.
- இந்தியப்பாரம்பரியக்கல்விமுறையின் பெருமைகளை அறிந்து அவ்வழி நடப்பர்.
- கோயில்கள் இறைவழிபாட்டின் பின்னர் உள்ள அறிவியல்தன்மைகளை அறிந்து பயன்படுத்துவர்.
- தமிழ்மொழியின் சிறப்பினை உணர்ந்து கொள்வர்.

Program	: B.Com. Co-operation		
Course Title	: Core-12 Cooperative Legislation	Course Code	: 20UCO5C12
Year	: Third Year	Semester	: V
Hours/Week	: 5	Credits	: 4

Course Objectives:

- To understand the history of cooperative legislation in India
- To understand the Tamilnadu Cooperative Societies Act.
- To learn the State Aid, duties and privileges of registered societies.
- To impart knowledge on the regulatory provisions relating to cooperative audit, inquiry and inspection.
- To know about the Cooperative State Recruitment Bureau.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Gain knowledge on history of cooperative legislation and its importance	K2
CO2	Apply the registration procedure and management of cooperatives	K3
CO3	Knowing State aid, duties and privileges of Registered Societies	K2
CO4	Describe and Practice of audit report, inquiry and investigation procedures of cooperatives	K2&K3
CO5	Acquaint with Cooperative Recruitment and Selection Procedure.	K3

K1- Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	M		S	M	S	M	M
CO2	S	M	M	S	S		S	M	S	S	S
CO3	M	S	M	L	M		M	S	S	M	M
CO4	S	M	S	M	S		S	S	M	S	S
CO5	S	M	M	L	M		S	M	S	M	M

S – Strong, M – Medium, L –Low

Unit-I : Cooperative Legislation: History of Cooperative legislation in India -Need for Separate law for cooperatives- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 - Model Cooperative Societies Bill 1991–Multi-Unit Cooperative Societies Act 2002 - Multistate Cooperative Societies Act 2002- 97th Constitution Amendment 2011.

Unit-II: Tamilnadu Cooperative Societies Act, 1983 and Rules, 1988: Provision Relating to Registration, Amendment of Bye Laws, Qualifications and Management of Cooperatives.

Unit-III : State Aid to Cooperatives – Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution.

Unit-IV: Regulatory Provision Relating to Cooperatives – Audit, Inquiry, Inspection, Surcharge-Supersession of the Board-Winding up of Cooperatives- Settlement of Dispute.

Unit-V : Provision Relating to Employees of Cooperatives: Common Cadre-Recruitment Bureau-Selection, Placement– Offences and Penalties to Employees –Provision Relating to Appeal, Revision-Review- Cooperative Tribunals.

Books for Study:

- 1.Goel.B.B.,*Cooperative Legislation Trends and Dimensions*, Deep and Deep Publications New Delhi. (2013)

Books for Reference:

1. Government of India, Report of the Committee on “*Model Cooperative Act*” Planning Commission, (May1991).
2. Tandon B.B.,*Cooperative Law and Management* , Meerut Book House New Delhi, 1985.
3. *Multi State Cooperative Societies Act* 2002, Govt. of India Gazette
4. *Tamilnadu Cooperative Societies Act*1983 and Rules 1988, TN State Coop. Union
5. *97th Constitutional Amendment for Cooperatives*– Govt. of India, Gazettee, 2011.

E- Resources:

- 1.<https://www.ica.coop>
- 2.<https://library.law.uiowa.edu>
- 3.<https://www.co-oplaw.org>
- 4.<https://www.ilo.org>

Program	: B.Com. Co-operation		
Course Title	: Core-Cost Accounting	Course Code	: 20UCO5C13
Year	: Third Year	Semester	: V
Hours/Week	: 5	Credits	: 4

Course Objectives:

- To understand the elements cost accounting.
- To study the material cost and materials handling
- To classify labour cost and wage payment and incentive systems
- To understand the concepts of process costing and job costing
- To impart the knowledge on contract cost and standard costing

Course Outcomes

After completion of the course, the students will be able to:

CO1	Gain knowledge on preparation of cost and cost sheet	K3
CO2	Analyze and apply the material cost and materials handling in production sector.	K3
CO3	Examine the labour cost classification and preparation of wage payment.	K4
CO4	Apply of processing cost and job costing	K3
CO5	Analyze and apply contract and standard costing.	K4

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping of Course Outcome with Programme Objectives and Programme Specific Outcome

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	S		M	S	M	M	S
CO2	S	M	S	M	M		S	M	M	S	S
CO3	M	S	M	M	M		M	S	S	M	M
CO4	S	M	M	S	L		S	S	M	S	M
CO5	M	M	L	M	M		S	M	S	M	S

S-Strong, M- Medium, L-Low

Unit-I : Cost Accounting: Definition, Nature and Scope, Objective, Distinction between Financial Accounting and Cost Accounting- Relationship with Management Accounting - Methods of costing- Elements of cost, Cost Concept, Preparation of cost sheet (Simple Problem).

Self study: Elements of cost,

Unit-II : Material Cost: Concept - Need, Material Classification and Coding of Material – Minimum, Maximum Reorder level, Economic Order Quantity – Purchase Procedure –Issue of materials, Inventory control- Periodical and Perceptual inventory –Storage of Material (Simple Problem)

Self study: Allocation and absorption of overhead

Unit-III :Labour Cost: Concept - Classification of Labour, Preparation of payroll – Wage payment and Incentive System- Idle time – Accounting of labour cost –Work study-Time and motion study –Overhead classification of overhead, Allocation and absorption of overhead(Simple Problem)

Self study: Work study

Unit-IV : Process Cost: Concept - Importance, features, Principles of process costing- Job Costing and Process Costing, Process Losses-Normal Process Losses, Abnormal Process losses, Abnormal Gain.(Simple Problem).

Self study: Job and Process costing.

Unit-V : Contract Cost: Concept - Features, Importance of Contract Costing, Job and Contract Costing-Types of Contracts, Standard Costing-Analysis of Variances (Simple Problem).

Self study: Standard Costing

Books for Study:

1. T.S.Reddy&Y.Hari Prasad Reddy, *Cost Accounting*, Margam Publications, 2011.
2. S.P.Jain&K.L.Narang , *Cost Accounting* , Kalyani Publishers, 2009.
3. B.S.Raman, *Cost Accounting*, United Publishers, 2012.

Books for Reference:

1. Dr.A.K. Arya, *Cost and Management Accounting* ,Aadi Publications, 2011.
2. K.Gupta&R.K.Sharma, *Cost and Management Accounts*, Kalyani Publishers, 2010.

E-Resources:

1. <https://study.com>
2. <https://www.icsi.edu>
3. <https://www.investopedia.com>
4. <https://www.freebookcentre.net>
5. <https://www.icnai.in>

Programme	: B.Com Co-operation	Subject Code	:20UCO5C14
Course Title	: Core: Financial Management	Semester	: V
Hours / Week	: 5	Credits	: 4
Year	: Third Year		

Course Objectives:

- To imbibe the concept of financial management.
- To understand the concepts of financial structure, cost of capital and capital budgeting.
- To know the concepts of financial leverage.
- To enable the various concepts and kinds of working capital.
- To understand the different types of dividend policy.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Gain knowledge on the functions of financial management	K2
CO2	Acquire knowledge on the various sources of long term funds	K2
CO3	Evaluate the various methods of financial leverage	K4
CO4	Identify the various kinds of working capital.	K3
CO5	Analyse the dividend policy in different organizations	K4

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	S	S	S	S	M	S
CO2	S	M	S	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	S	M	S	S
CO4	S	M	S	L	M	S	M	M	M	S
CO5	S	M	L	L	L	S	M	M	M	M

S-Strong, M- Medium, L-Low

Unit-I : Financial Management: Definition - Objectives - Functions - Role of Financial Manager – Risk and returns relationship.

Unit-II : Sources of Finance: Cost of Capital: Meaning - Importance - Computation of Specific Cost: Debt - Equity Capital -Preference Shares - Retained Earnings - Weighted Average Cost of Capital - Capital Budgeting: Need and Methods: Pay-back Period- ARR- NPV (Simple Problem).

Unit-III: Financial Leverage: EBIT - EPS Analysis - Operating Leverage - Financial Composite Leverage - Theories of Capital Structure: Determination of Capital Structure- Net Income Approach - Net Operating Income Approach - MM Approach. (Simple Problem).

Unit-IV: Working Capital Management: Definition - Kinds - Needs - Factors Determining Working Capital Requirement - Management of Cash - Factors Determining Cash - Determination of Optimum Cash Balance.(Simple Problem).

Unit – V: Dividend Decisions: Forms of Dividend-Types - Policy - Theories- Waltors Model - Gorden's Model.

Books for study:

1. I.M.Pondy *Financial Management*, Sultan Chand & Sons, New Delhi, 2012.
2. A.Murthy, *Financial management*, Margham Publications, Chennai, 2013.
3. B.S.Raman, *Financial management*, United Publisher, Mangalore, 2011.
4. Prasanna Chandra, *Financial Management*, Tata Mcgraw Hill, Education private limited, New Delhi, 2011.
5. Khan & Jain, *Financial Management*, S. Chand & Company Ltd, New Delhi, 2012.

E-Resources

1. <https://www.501commons.org/resources/tools-and-best-practices/financial-management>
2. <https://libguides.du.edu/epm4003/economics-eresources>
3. <https://libraries.ou.edu/business>
4. <https://www.asiapacific.edu/e-resources>
5. <https://corporatefinanceinstitute.com/resources/knowledge/finance/working-capital-management/>

Program : B.Com. Co-operation
Course Title : Core-15 Human Resource Management **Course Code : 20UCO5C15**
Year : Third Year **Semester : V**
Hours/Week : 5 **Credits : 4**

Course Objectives:

- To impart knowledge on the concepts of Human Resource Management
- To understand the nature of job.
- To study the methods and techniques of performance appraisal of employees in an organisation.
- To learn on salary administration and retirement benefits to employees
- To understand the concepts of industrial relations.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Gain knowledge on basic concepts of human resource management	K2
CO2	Acquire knowledge on Human Resource Planning and Implementation.	K2
CO3	Develop tools and strategies for employees performance appraisal	K3
CO4	Acquire knowledge on wage and salary administration and employees benefits.	K3
CO5	Gain Knowledge on Trade union functions and Grievance handling	K2

K1- Remember, K2- Understand, K3- Apply, K4-

Analyse Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	L	S	S	M	S	M
CO2	M	S	M	M	M	M	S	M	M	M
CO3	S	M	M	M	L	M	M	S	S	L
CO4	M	S	M	S	M	M	S	M	M	M
CO5	M	M	S	S	M	S	S	M	S	M

S-Strong, M-Medium, L-Low

Unit-I : Human Resource Management: Concept, Nature and Scope - Objectives- Functions of HRM- the Role of HR manager - Organisational Structure of HRM.

Unit-II : Human Resource Planning: Job Analysis- Job Description- Job Specification - Recruitment and Selection – Placement, Training and Development for Employees.

Unit-III : Performance Appraisal: Job Evaluation - Merit Rating - Promotion - Transfer and Demotion - Punishment.

Unit- IV : Wage and Salary Administration: Incentive System - Labour Welfare and Social Security - Safety, Health and Security - Retirement Benefits to Employees.

Unit-V : Industrial Relation: Trade Unionism, Settlement of Disputes, Grievance Handling - Collective Bargaining and Worker's Participation in Management - Stress Management.

Books for Study:

1. L.M.Prasad, *Human Resource Management* – Sultan and Sons, 2010.
2. K .Aswathappa., *Human Resource and personnel Management*, Tat McGraw Hill, 2012.
3. Garry Dessler: *Human Resources Management*.
4. P.G.Aquinas, *Human Resource management – Principles and Practice*- Vikas Publishing House Pvt Ltd, 2008.
5. A.Manoppa & Saiyadaian. M., *Personnel Management*, Tata Mc.Graw Hill. 2000.

Books for Reference:

1. Krishnaswami O.R, *Human Resource Management & Industrial Relations*, Rainbow, Coimbatore, 1987.
2. Yoder & Statudohar, *Personnel Management and Industrial Relations*, Prentice hall, New Delhi, 1986.

E-Resources:

1. <http://egyankosh.ac.in/handle/123456789/25214>
2. <https://www.geektonight.com/human-resource-management-note/>
3. <https://nptel.ac.in/courses/110/105/110105069/>
4. <https://nptel.ac.in/courses/122/105/122105020/>

IV. Agricultural Non-Credit

1. Primary Co-operative Marketing Society: General working-functions-linking of credit with marketing-problems- Special Features.
2. Co-operative Sugar Factory: General working - Capacity Utilization- Functions - problems.
3. Regulated Markets: General working - special features -Challenges-Problems.
4. Co-operative Farming Society :General working- special features-Challenges-Problems.
5. Primary Co-operative Milk Producer's Society and District Co-operative Milk Producers Union- Functions - Processing of Milk & Milk Products
6. Primary Weaver's Co-operative Society: General Features- functions - Management and Administrative set-up- benefits.
7. Primary Cooperative Consumer Stores and Wholesale Stores: General working-benefits to Wholesale Stores, Supermarkets, etc.

V. Other Type of Societies

Working benefits to Public and Co-operative Institutions

1. Co-operative Printing Press
2. District Cooperative Union
3. Agro-Engineering Centre/Societies
4. Any other Co-operative societies of vital importance in the area of the college: General working, Role in Member Education Programme.

VI. Department Set-up

1. Office of the Deputy Registrar of Co-operative Societies.
2. Audit Office / Joint Registrar Office: Administrative Set up of Coop. Department in the State place of DR in the Departmental Set-up - Duties & Responsibilities.
3. EOC's Office at local Panchayat Union Set up, Administration: various sections, functions, Role of EOC in Co-operative Extension-Duties and Responsibilities.

VII. Visit to need based State level /Regional level / National level Cooperative institutions (Apex level and National level Federations).

VIII. Any other important and need based Co-operative Institutions approved by the Department.

C. Procedure

1. A brief introduction by the Staff-in-charge about the working of the society / institution /department prior to the study visit to the society.
2. In the Society, brief talk by Chief Executive / PRO / Manager/ Secretary / Asst. Secretary-Office-bearers or 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 books maintained and other statements.
6. Discussion with the office-bearers and members regarding the working, problems, future plan, etc.
7. Records are to be submitted to the Staff-in-charge within three days of the study visit to the society.

D. Assessment

Practical Training in Cooperative Institutions will be assessed by a Team of Examiners consisting of Coordinators and External Examiner. The team evaluated the Reports and conduct Viva-Voce Exam. The marks for Record will be 50 and viva voce for 50 marks. Totally, 100 marks will be awarded.

E. Criteria for Assessing Records

1. Whether the records reflect active participation of the students in Practical Training Programme?
2. Whether the data have been presented well sequence of ideas, clarity, use of tables, diagrams, etc.,
3. Whether relevant data have been collected and whether they are accurate?
4. Whether key problems have been identified and analysed?
5. Whether practical working is recorded well?
6. Whether consultation and recommendations are sound and useful?

F. Criteria for Viva - Voce

1. Correct Answers to Questions
2. Practical Knowledge Gained
3. Clarity and Express

SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE

(AUTONOMOUS) COIMBATORE – 641 020

(For candidate admitted from academic year 2020-21 onwards Under New Choice Based Credit System (CBCS))

Programme : B.Com Cooperation Subject Code :20UCO5EP1

Course Title : Elective: Practical Semester : V

Credits : 4 Hours / Week : 5

Year : Third Year

COMPUTER APPLICATIONS IN BUSINESS LAB

Learning Objectives:

- To understand the basic concepts of computer operations in Business.
- To knowledge on MS-Access database and internet

MS-WORD

1. Preparation of Bio-Data
2. Letters to various sectors (Banking, Insurance and etc.)
3. Preparation of Agenda, Minutes, Circular letters
4. Mail Merge
5. Designing a News paper

MS-EXEL

1. Preparation of payrolls
2. Preparation of Invoice
3. Preparation of Stock details
4. Business Analysis using various charts
5. Use of financial functions

MS-ACCESS

1. Store data in a table
2. Retrieve data from a table
3. Sorting, searching a table
4. Viewing data using forms
5. Using SQL commands
6. Preparation of Business reports

MS-POWER POINT

1. Preparation of the advertisement
2. Introducing the product in the market
3. Business preparation with animation and transition effects
4. Display Board
5. Audio and Video Presentation

INTERNET

1. E-mail Creation
2. Ordering a Product Through Online

Learning outcomes

- Create file, edit, save, cut, copy, paste and print documents in the MS word
- Prepare and create add bullets, numbering, header and footer to the document, news paper format and merging of multiple letter in the MS-excel
- Prepare and create insert or delete a worksheet, identify cells in a worksheet, format data with simple arithmetic calculation in MS-Access
- Create graphic to a presentation and slide shows in the MS-power point
- Create and practice email and ordering a product in the Internet.

Books Recommended:

1. R. Saravanakumar, R. Parameswaran, T.Jayalakshmi, "A text book of Information Technology" S.Chand& Company Ltd. 2003.
2. R.K. Taxali, "P.C software for Windows 98 Made Simple", Tata McGraw Hill, 2001.
3. Alexis Leon, Mathews Leon, "Introduction to Computers", Leon Tech. World.

Unit – III Cooperative movement in Denmark: Origin of Dairy Cooperatives – Objectives – functions- -Constitution and Working – Features – Federations – Characteristics of Danish Cooperative movement –Factors Contribution for the Success – Recent trends.

Unit-IV Cooperative movement in Sweden and Italy: – Origin of Consumer Cooperatives – Agricultural Cooperatives- Cooperative Collective farming societies – Relations between Consumers and Farmers -The Kooperativ Forbundet (KF) - Relationship between Schulze Delitzsch, LoguiLuzzati and Dr.Wollemburg - functions – Reasons for success.

Unit-V Cooperative movement in Canada: Origin and development of Marketing Cooperatives – objectives – functions – Constitution of Agricultural Cooperatives – Cooperative Marketing associations – Cooperative and Purchasing associations – Reasons for success. Recent trends in Marketing Cooperatives.

Books for Study:

1. Dubashi P.R. (1970), Principles and Philosophy of Cooperation, VAMNICM, Pune.
2. Hajela, T.N., (2010) Cooperation: Principles, Problems and Practice, Konark Publishing House, New Delhi

Books for Study:

- 1 John Winfred A. and Kulandaiswamy V. (1986) *History of Cooperative Thought*, Rainbow Publications, Coimbatore.
2. Krishnaswami O.R, (1989) *Fundamentals of Cooperation*, S.Chand& Co., New Delhi
3. Krishnaswami O.R, and Kulandaiswamy, V (1992) *Theory of Cooperation: An Indepth Analysis*, Shanma Publications, Coimbatore
4. Ravichandran, K and Nakkiran, S, (2009) *Cooperation: Theory and Practice*, Abijit Publications, Delhi.

E- Resources:

1. <http://en.m.wikipedia.org>
2. <http://thenaturalfarmer.org>
3. <http://germancoop.wordpress.com>
4. <http://www.ica.coop>
5. www.gov.mb.ca

Program	: B.Com. Co-operation		
Course Title	: Core-Cooperative Management and Administration	Course Code	: 20UCO6C16
Year	: Third Year	Semester	: VI
Hours/Week	: 5	Credits	: 4

Course Objectives:

- To understand the concepts and functions of management and cooperative management
- To know the democratic leadership, structure and functions of Cooperatives.
- To classify functional areas of management
- To know the tools for evaluation of the performance in cooperatives.
- To understand the Government role and functions of Cooperative officials.

Course Outcomes:

After completion of the course, the students will be able to:

CO1	Knowledge on concepts of Cooperative Management and administrative functions.	K2
CO2	Understand the democratic leadership and role of leaders in cooperatives	K2
CO3	Classify the functional areas of management in cooperatives.	K3
CO4	Evaluate of cooperative enterprises by applying operational efficiency.	K4
CO5	Understand the various departmental Set-up of Cooperatives in Tamil Nadu	K3

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping for Course Outcome with Programme Outcome and Programme Special Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	POS3	POS4	POS5
CO1	S	S	S	M	S	S	S	S	M	S
CO2	S	S	M	S	S	S	M	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	M	S	S	M	S	M	S	S	M	M
CO5	M	S	S	S	M	S	S	M	S	S

S-Strong, M-Medium, L-Low

Unit-I : Management: Concept – Objectives - Features - Functions of Management is applied to Cooperative Management- Applications of Principles of management and Principles of Cooperation.

Unit-II : Democratic Control: Democratic Structure – General Body: Functions - Authority –Board and Chief Executive, **Leadership:** Concepts - Types of Leaderships -Co-operative Leadership.

Unit-III : Functional Areas of Management in Co-operatives: Production – Marketing – Financial – HRM and Materials Management.

Self study: Materials management

Unit-IV : Evaluation of Performance of Co-operatives: Key Results Areas- Performance Evaluation –Operational Efficiency in Co-operatives - Development of Professional Management in Co-operatives.

Self study: Development of Professional Management in Co-operatives.

Unit-V : Co-operative Administration: Government Role in Co-operative Administration – Co-operative Departmental Set-up at Different Level – Delegation of Powers - Functional Registrars – **Cooperative Audit:** Structure of Cooperative Audit.

Self study: Functional Registrars

Books for study:

1. Dr.V.Kulandaiswamy, Text Book of Co-operative Management, 2002.
2. S.Nakkiran, Treaties on Co-operative Management, Rainbow Publication. 1998.
3. A.K.Shah, Functional Co-operative Management, Rainbow Publication, 1984.

E-Recourses:

- 1) http://www.universityofcalicut.info/SDE/VI_sem-Core_Course_cooperative_mngmnt_and_admn.pdf
- 2) <https://ncct.ac.in/training-programs>
- 3) <http://www.tamilnaducouncil.ac.in/courses/co-operative-management/>
- 4) <http://www.nicmchennai.in/>
- 5) https://www.ilo.org/global/topics/cooperatives/publications/WCMS_628667/lang--en/index.htm

Program	: B.Com. Co-operation	Course Code	: 20UCO6C17
Course Title	: Core:General and Cooperative Audit	Semester	: VI
Year	: Third Year	Credits	: 4
Hours/Week	: 5		

Course Objectives:

- To understand the concept of general and cooperative audit
- To clarify the verification and valuation of various assets and liabilities.
- To understand the roles, duties and responsibilities of the auditors.
- To apply auditing system in different types of cooperatives
- To understand concept of Errors and Frauds

Course Outcomes:

After completion of the course, the students will be able to:

CO1	Gain knowledge on general and cooperative audit	K2
CO2	Acquire skills to apply in verification and valuation of assets and liabilities.	K3
CO3	Perform duties and responsibilities of general and cooperative auditor.	K4
CO4	Expand knowledge on conducting audit programme in cooperatives.	K4
CO5	Identify the embezzlement of Errors and Frauds.	K4

Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	S	S	M	M	S	S
CO2	S	M	M	M	S	S	M	S	S	S
CO3	M	M	S	S	S	M	M	M	S	M
CO4	S	M	S	S	S	S	S	S	S	S
CO5	S	M	S	S	S	S	S	M	S	M

Unit-I: Audit: Definition –Objectives-Nature and Scope-Types- Advantage – Rights, Duties and Responsibilities of commercial Auditor – **Audit Programme:** Definition- Merits & Demerits.

Unit-II : Vouching: Meaning –Objectives –Importance – Vouching of Cash and Trade Transactions – Routine Checking , **Internal Checking:** Meaning- Objectives - Internal Audit –Difference Between Internal Check and Internal Audit –Accounting Standards Concept – Objectives – Importance.

Unit-III : Verification and Valuation of assets and Liabilities: Concept –Importance – Difference between Verification and Valuation-Mode of Valuation of Various assets and Liabilities –**Depreciation:**Definition -Methods – **Reserves:** Definitions- Types of Reserves Audit of Final Accounts: Trading ,Profit and Loss account and Balance sheet.

Unit-IV: Cooperative Audit:Definition- Objectives – Structure- Features – Types, Rights, Duties and Responsibilities of Cooperative Auditor –Difference between Commercial and Cooperatives audit –Audit Programme– Mechanical Audit –Administrative Audit.

Unit-V: Audit Programme for Selected Cooperatives:Cooperative Credit institutions (PACS & DCCB) Non-Credit cooperatives (Marketing, consumer, Dairy and Industrial Cooperatives)-Audit Report –Audit Classification-Preparation of Final Audit Memorandum Schedule of Audit Defects.

Books for study:

1. S.Vengadamani, *Practical Auditing*, Margham, Edition 2004,
2. S.K.Babu, *Fundamentals of Auditing*, Darling Kindersley, Edition 2009,
3. Ravinder Kumar and Virendra Sharma, *Principles and Practice of Auditing*, Edition 2011.
4. Krishnaswami O.R, *Cooperative Audit*
5. D.R.KAppor, *Hand Book of Cooperative Audit*, Aumol Publishing (P) Ltd.

E-resources:

1. <https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-audit%2010062017.pdf>
2. https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---coop/documents/instructionalmaterial/wcms_628560.pdf
3. <https://cooperation.kerala.gov.in/coop/wp-content/uploads/2019/05/Audit-Manual.pdf>

Program	: B.Com. Co-operation		
Course Title	: Core:Management Accounting	Course Code	: 20UCO6C18
Year	: Third Year	Semester	: VI
Hours/Week	: 5	Credits	: 4

Course Objectives:

- To understand the concept and functions of Management Accounting.
- To apply the ratios in the financial statement analysis.
- To prepare the statements of fund flow and cash flow
- To practice the concept of marginal costing and cost volume profit analysis
- To understand and apply the concept of budget and budgetary control techniques.

Course Outcomes

After completion of the course, the students will be able to:

CO1	Gain knowledge on functions of Management Accounting.	K2
CO2	Analyse the financial statement with applying different ratio.	K4
CO3	Apply and analyse of the fund flow and cash flow statement	K4
CO4	Analyse marginal costing with application of cost volume profit analysis	K4
CO5	Practice and apply for budget and budgetary control techniques in different sector.	K4

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	M	S	M	S	S	S
CO2	S	M	M	L	M	S	M	M	M	M
CO3	S	M	L	M	M	S	M	S	M	S
CO4	M	S	M	S	M	M	S	M	M	M
CO5	M	S	M	S	M	M	M	M	S	M

S-Strong, M- Medium, L-Low

Unit-I : Management Accounting – Definition-,Nature and scope –Needs - Objectives – Functions –importance– Limitations –Distinction between Financial and Management Accounting- Tools and Techniques of management Accounting .

Unit-II : Financial Statement Analysis– Ratio Analysis – Meaning, Advantages of Ratio Analysis – Classification of Ratios – Profitability Ratio- Solvency Ratio- Turn over ratios- Long term Financial Position-Limitations of Ratio (Simple Problems).

Unit-III : Working Capital : Definitions - Importance of Working Capital – Sources of Working Capital –Preparation of Fund Flow analysis and Cash Flow Analysis(Simple problems).

Unit-IV : Marginal Costing: Definition – features- Advantages of Marginal Costing – Limitations- Cost Volume Profit Analysis- Application of Marginal Costing (Simple Problems)

Unit-V : Budgeting and Budgetary Control: Definition- Objectives of Budgetary control- Essential of Budgetary Control – Advantages- Classification of Budgets – Types of Budgets – Sales Budget, Production Budget, Flexible Budget and Cash Budget.(Simple problems)

Books for Study:

1. Sharma & Gupta, *Management Accounting*, Kalyani Publishers.2010.
2. Dr.R.Ramachandran&Dr.R.Srinivasan, *Management Accounting*, Sri ram Publishers. 2002.
3. R.N.S.Pillai&Bagavathi *Management Accounting*, , S.Chand. 2012
4. A.Murthy& S. Gurusamy, *Management Accounting*, Vijay Nicode Imprints, Pvt. 2013

Books for Reference:

1. I.M.Pandey, *Management Accounting* ,Vikas Publishing House Pvt. Ltd. 2004.
2. M.Y.Khan&P.K.Jai, *Management Accounting*, Tata Mc Graw Hill Education Pvt.Ltd.2012

E-Resources:

1. <https://www.icsi.edu>
2. <https://www.ddegjust.ac.in>
3. <https://www.open.umn.edu>
4. <https://www.staticcareer.360.mobi>
5. <https://www.economicdiscussion.net>

Unit-V : Project Formulation: Project Identification, Evaluation, Feasibility Analysis, Project Report.

Books for study:

1. Khanka S.S, *Entrepreneurial Development*, S. Chand & Co. Ltd. 2010.
2. Shukla M.B , *Entrepreneurship and Small Business Management*, S.Chand&Co.Ltd 2003.
3. Vasant Desai, *The Dynamics of Entrepreneurial Development and Management*, Tata Mcgraw Hill, Education private limited, 2011.
4. Gupta, C.B. Srinivasan. N.P , *Entrepreneurial Development*, S. Chand & Co. Ltd. 2011.
5. Radha, V. *Entrepreneurship Development*, Prasanna Publishing House. 2008.

E-Resources

1. <https://www.ediindia.org/EDIILibrary.aspx>
2. <https://www.juit.ac.in/jcourses/pdf/10B1WPD731.pdf>
3. <https://www.scribd.com/document/258759464/Institutional-Finance-to-Entrepreneurs>
4. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3768476
5. www.hbs.edu/coursecatalog/1624.html

Program	: B.Com. Co-operation	Course Code	: 20UCO6INT
Course Title	: Core Practical :Internship in cooperative institutions	Semester	: V I
Year	: Third Year	Credits	: 3
Hours/Week	: 5		

A) Methods of Internship Training:

After the completion of study visits students to be assigned with Internship in Cooperative Institutions for a period of Two Weeks in the selected Co-operatives: One week in Credit and another in Non-Credit Institutions. For the purpose of internship, students will be divided into batches of two or three each. The faculty in-charge will be coordinated and making surprise visits for the institutions.

B) List of Cooperatives / Department Offices to Be Selected For Internship Training:

1. PACC and FSS
2. District Central Co-operative Bank or Branch.
3. PARDB
4. Urban Co-operative Bank
5. Employees Co-operative Thrift and Credit Society
6. Co-operative Housing Society
7. Primary Consumers' Co-operative Stores.
8. Primary Co-operative Marketing Society.
9. Primary Weavers' Society.
10. Primary Milk Producer's Society.
11. Primary Industrial Co-operative Society.
12. District Co-operative Union.
13. Office of the JRCS.
14. Circle Deputy Registrars' office.
15. Socio-economic development organization (Self help Group and Joint Liability Group)
16. Any others approved by the Department

C) Maintenance of Record

a) Students should write a Internship report is to be prepared and submitted within 10 days after the completion of the Internship programme. In the interest of the students, a common seminar may be organised so that students will share the practical knowledge gained by them from the respective institutions.

D) Assessment

The Internship in Cooperative Institutions record will be assessed by a team of examiners consisting of Internal and External. The team evaluated the Reports and conduct Viva-Voce Exam. The marks for Record will be 50 and viva voce for 50 marks. Totally, 100 marks will be awarded.

E) Criteria for Assessing Records

1. Whether the records reflect active participation of the students in the internship programme?
2. Whether the data have been presented well sequence of ideas, clarity, use of tables, diagrams, etc.
3. Whether relevant data have been collected and whether they are accurate?
4. Whether key problems have been identified and analysed?
5. Whether practical working is recorded well?
6. Whether consultation and recommendations are sound and useful?

D) Criteria for Viva Voce Test

1. Correct answers to questions
2. Practical knowledge gained
3. Clarity and expression.

Program	: B.Com. Co-operation	Course Code	: 20UCO6CPR
Course Title	: Core: Project	Semester	: VI
Year	: Third Year	Credits	: 5
Hours/Week	: 5		

Project Report - Group Study

A Group of Final Year B.Com Co-operation Students consists of three or four may be allotted a topic to study and asked to submit a project report. The Broader areas consist of Marketing, Customer Relationship Management, HRM, Accounting, Socio-Economic Development organization, Corporate Sector and other relevant areas. Topics for the groups will be decided in the meeting of the faculty members. The project report will be evaluated by the Internal Examiners (Supervisors) and External Examiner. The marks will be awarded 50marks for Internal and 50 marks for External.