



PONDICHERRY UNIVERSITY

PUDUCHERRY

B.COM (COOPERATIVE MANAGEMENT)

DEGREE PROGRAMME

SEMESTER PATTERN

REVISED SYLLBI

**WITH EFFECT FROM
ACADEMIC YEAR 2011 - 2012**

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PONDICHERRY UNIVERSITY

B.Com (COOPERATIVE MANAGEMENT) DEGREE COURSE

REGULATIONS

(WITH EFFECT FROM ACADEMIC YEAR 2011 – 2012)

AIM OF THE COURSE:

The B. Com. (Cooperative Management) Degree programme focuses on introducing the students to the principles and practices of cooperative management. It also provides ample exposure to subjects from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in cooperative sector, a key contributor to the economic development of the country.

DURATION OF THE COURSE:

The duration of the B.Com. (Cooperative Management) degree programme shall be for three academic years of six semesters.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the B.Com. (Cooperative Management) degree shall require to have passed the Higher Secondary Course examination (+2) of any board recognised equivalent by the Pondicherry University.

AGE LIMIT:

The rules are as applicable to other Under Graduate courses as prevailing in Pondicherry University.

COURSE OF STUDY

The course of study for B.Com. (Cooperative Management) Degree shall comprise of the following.

Part I - Language – Tamil/French/Hindi

(Under B. Com. Pattern for Two semesters – I year only)

Any one of the Part I language under the option of the candidate for first year only.

Part II - English

(Under B.Com. Pattern for Two semesters – I year only)

The syllabus and text books for the above said language papers are as prescribed by Pondicherry University from time to time.

Part III - Major and Allied subjects

EXAMINATION

There shall be examinations at the end of each semester i.e. December/May. A candidate who does not pass the examination in any subject(s) shall be permitted to appear in such failed subject(s) in the subsequent semester examinations. No candidate shall be permitted to register for a subsequent examination without having registered at the first appearance. Rules and regulations prevailing in the University in respect of other courses will be followed. The results of all the examinations will be communicated to the candidates through the Principals of the College.

SCHEME OF EXAMINATION:

All the theory/practical examinations will be of three hours duration. The maximum marks for each subject shall be 100. Passing minimum for theory examinations is 40. For the Computer Application paper in the 5th semester, passing minimum for theory and practical components shall be 20 marks separately.

EVALUATION:

Theory/Practical examinations will be evaluated by Pondicherry University.

ATTENDANCE:

A candidate shall be permitted to appear for the examination in a subject of study only if

1. He/She secures not less than 75% attendance in the subject concerned.
2. He/She may be allowed to appear for the examination under condonation category not below 60% of attendance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. Candidates who pass in all the examinations in all the 3 years and secures an aggregate of not less than 60% of the total marks in the University examinations shall be declared to have passed the examination for the degree in First Class.
2. Candidates who pass in all the examinations in all the 3 years and secures an aggregate of not less than 50% of the total marks in the University examinations shall be declared to have passed the examination for the degree in Second Class.
3. All other successful candidates who secure 40% to 49% shall declared to have passed the examination for the degree in Third Class.
4. For purpose of declaring a candidate to have qualified for the degree of B.Com (Cooperative Management) in First Class/ Second Class / Third Class, marks obtained in Part III alone will be the criteria, provided he/she has secured the prescribed passing minimum in Part I and Part II.
5. The marks of Environmental Studies paper shall not be considered for classification under Part III.
6. There shall be no classification for Part I and Part II.

AWARD OF THE DEGREE:

The candidate should have undergone the prescribed course of study for a period of not less than 3 years and passed the prescribed examination course of study for a period not less than 3 years and passed the prescribed examinations in all the papers / years. Further a candidate will get a maximum of six years only from the year of admission to pass all the papers.

REVISION OF REGULATIONS AND CURRICULUM:

The University may from time to time revise, amend and change the Regulations and Curriculum, if found necessary.

PONDICHERY UNIVERSITY

B.Com (COOPERATIVE MANAGEMENT) DEGREE COURSE CURRICULAM

(WITH EFFECT FROM ACADEMIC YEAR 2011 – 2012)

FIRST SEMESTER

Sl. No.	Paper		Lecture/ Practical Hrs/week	Exam Duration Hrs	Max. Marks
1	Foundation	English I	6	3	100
2	Foundation	Language I	6	3	100
3	Major I	Financial Accounting I	6	3	100
4	Major II	Business Management	6	3	100
5	Allied I	Business Economics	6	3	100

SECOND SEMESTER

Sl. No.	Paper		Lecture/ Practical Hrs/week	Exam Duration Hrs	Max. Marks
1	Foundation	English II	5	3	100
2	Foundation	Language II	5	3	100
3	Major III	Financial Accounting II	6	3	100
4	Major IV	Business Law	6	3	100
5	Allied II	Business Environment	5	3	100
6	Compulsory	Environmental Studies	3	3	100*

*Marks not considered for classification

THIRD SEMESTER

Sl. No.	Paper		Lecture/ Practical Hrs/week	Exam Duration Hrs	Max. Marks
1	Major V	Company Law	6	3	100
2	Major VI	Cost Accounting	6	3	100
3	Major VII	Principles and Practice of Cooperation [#]	6	3	100
4	Major VIII	Cooperative Credit and Banking [#]	6	3	100
5	Major IX	Business Statistics	6	3	100

FOURTH SEMESTER

Sl. No.	Paper		Lecture/ Practical Hrs/week	Exam Duration Hrs	Max. Marks
1	Major X	Entrepreneurial Development	6	3	100
2	Major XI	Money and Financial System	6	3	100
3	Major XII	Non-Credit Cooperatives [#]	6	3	100
4	Major XIII	Cooperative Accounting [#]	6	3	100
5	Major XIX	Business Communication	6	3	100

FIFTH SEMESTER

Sl. No.	Paper		Lecture/ Practical Hrs/week	Exam Duration Hrs	Max. Marks
1	Major XV	Income Tax I	6	3	100
2	Major XVI	Management Accounting I	6	3	100
3	Major XVII	Cooperative Auditing [#]	6	3	100
4	Major XVIII	Cooperative Management and Administration [#]	6	3	100
5	Major XIX	Computer Applications in Business [#]	4	3	50
6	Major Practical	Computer Applications Lab [#]	2	3	50

SIXTH SEMESTER

Sl. No.	Paper		Lecture/ Practical Hrs/week	Exam Duration Hrs	Max. Marks
1	Major XX	Income Tax II	6	3	100
2	Major XXI	Management Accounting II	6	3	100
3	Major XXII	Cooperative Law [#]	6	3	100
4	Major XXIII	Human Resources Management in Cooperatives [#]	6	3	100
5	Major XXIV	Practical Training and Project Report [#]	6	-	100*

*Internal Assessment

Specialisation papers in Cooperative Management

All other papers are common for all B. Com degree Programmes

PONDICHERRY UNIVERSITY

B.Com (COOPERATIVE MANAGEMENT) DEGREE COURSE

QUESTION PAPER PATTERN

(WITH EFFECT FROM ACADEMIC YEAR 2011 – 2012)

FOR ACCOUNTS PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 10 Marks = 50 Marks)

SECTION B: Answer any 2 out of 3 Questions (2 X 25 Marks = 50 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (10 X 3 Marks = 30 Marks)

SECTION B: Answer any 5 out of 8 Questions (5 X 6 Marks = 30 Marks)

SECTION C: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 Marks)

SEMESTER I
MAJOR I
FINANCIAL ACCOUNTING – I

OBJECTIVE : To impart basic accounting knowledge as applicable to business

- UNIT I Meaning and Scope of Accounting: Need, development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting. –
- UNIT II Accounting Principles: International accounting standards (only outlines); Accounting Principles; Accounting standards in India.
- UNIT III Accounting Transaction: Accounting Cycle; Journal; Rules of debit and credit; Compound Journal entry; Opening entry; Relationship between journal and ledger; Rules regarding Posting; Trial balance; Sub division of journal, Sectional Balancing System: Self balancing system- Accounts of Non - Trading Institutions
- UNIT IV Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost And income measurement. Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit .
- UNIT V Depreciation Provisions, and Reserves; Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; depreciation accounting; Methods Of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Accounting Standard; Depreciation accounting Provisions and reserves.

(Problems: 80%, Theory: 20%)

Text Book

1. Shukla M.C Grewal S and Gupta S.C., Advanced Accounting,(2010) S. Chand & Co New Delhi

Reference Books

1. Gupta, R.L. and Radhaswamy M., Financial Accounting, (2006) Sultan Chand Sons. New Delhi
2. Compendium of Statement and standards of Accounting: The Institute of Chartered Accountants, New Delhi.
3. Jawarhar Lal (2009) Advanced Accounts . Sultan Chand & Sons ,Delhi
4. T.P.Gosh (2006) Fundamentals of Accounting, Sultan Chand & Sons, Delhi
5. Maheswari, S.N & Maheshwary, S.K (2006) Fundamentals of Accounting, Viikas Publishing, New

**SEMESTER I
MAJOR II
BUSINESS MANAGEMENT**

OBJECTIVE: To orient the students in the management principles and techniques that could achieve business Success

- UNIT I Introduction: Concept, nature process, and signification of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.
- UNIT II Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.
- UNIT III Organizing Concept, nature, process, and significance; Authority and responsibility Relationship Centralization and decentralization Departmentation - Organization Structure – forms and contingency factors
- UNIT IV Motivating and Leading People at Work: Motivation-concept; Theories- Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.
- UNIT V Management Control: concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books :

1. Koontz & Weirich (2007) Management, Tata McGraw Hill, New Delhi

Reference Books

1. Drucker Peter. (1987), Practice of Management, Pan Books, London
2. Stoner and Wankel (1999)., Management Prentice Hall, New Delhi
3. Maslow Abraham., Motivation and Personality Harper & Row New York 1954.
4. Virmani, B.R(2010) The Challenges of Indian Management, Response Books, New Delhi

SEMESTER I
ALLIED I
BUSINESS ECONOMICS

OBJECTIVE: To relate economic theory with modern business practices

- UNIT I Introduction: Basic Problems of an Economy; Working of Price Mechanism. - Elasticity of Demand: Concept and Measurement of Elasticity of Demand; Price, Income and Cross Elasticities; Determinants of Elasticity of Demand; Importance of Elasticity of Demand.
- UNIT II Production Function: Law of Variable Proportions; Isoquants; Economic Region and Optimum Factor Combination; Expansion Path; Returns to Scale; Internal and External Economies and Diseconomies; Ridge Lines.
- UNIT III Theory of Costs: Short-run and Long-run Cost Curves – Traditional and Modern Approaches – Average revenue and marginal revenue.
- UNIT IV Market Structures: Characteristics of Different Market Structures, Price Determination under Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; Kinked demand curve.
- UNIT V Factor Pricing: Marginal Productivity theory of Distribution; Marginal Productivity Theory of Wage; Ricardian Theory of Rent, Modern Theory of Rent; Liquidity Preference Theory of Interest, Modern Theory of Interest; Innovative Theory of Profit, Uncertainty Bearing Theory of Profit.

Text Books

1. Varshney, R.L & Maheswari, K.L (2004) Managerial Economics, Sultan Chand, New Delhi

Reference Books

1. Dholakia, R.H & Oza, A.L (2004) Micro Economics for Management, Oxford University Press, New Delhi
2. Ahuja, H.L., *Business Economics*(2008) S. Chand & Co., New Delhi.
3. Nelli & Parker(2009) *The Essence of Business Economics*, Prentice Hall, New Delhi.
4. Dwivedi, D.N (2001) Managerial economics, Vikas, New Delhi
5. Y.K.Bhusan, (2010) Indian economy, Sultan Chand & Co, New Delhi

SEMESTER II
MAJOR III
FINANCIAL ACCOUNTING – II

OBJECTIVE : To impart basic accounting knowledge as applicable to business

- UNIT I Consignment Accounts: Important terms; Accounting records; Valuation of unsold stock; Conversion of consignment into branch.
- UNIT II Joint Venture Accounts: Meaning of joint venture; joint venture and partnership; Accounting Records. Accounting Dependent branch Debtors systems stock and debtor system Final accounts Systems Wholesale branch; independent branch; foreign branch;
- UNIT III Hire – Purchase and instalment purchase system, Meaning of hire-purchase contract, legal Provision regarding hire – purchase contract; Accounting records for goods of substantial sale Value and accounting records for goods of small values, Instalment purchase system After sales service.
- UNIT IV Partnership Accounts: Essential characteristics of partnership; partnership deed, Final account Adjustments after closing the accounts; Fixed and fluctuating capital, Treatment of Goodwill, Change in profit sharing Ratio.
- UNIT V Reconstitution of a partnership firm – Admission of a partner; Retirement of a partner, Death of partner; Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution

(Problems: 80%, Theory: 20%)

Text Book

1. Shukla M.C Grewal S and Gupta S.C., Advanced Accounting,(2010) S. Chand & Co New Delhi

Reference Books

1. Gupta, R.L. and Radhaswamy M., Financial Accounting, (2006) Sultan Chand Sons. New Delhi
2. Compendium of Statement and standards of Accounting: The Institute of Chartered Accountants, New Delhi.
3. Jawarhar Lal (2009) Advanced Accounts . Sultan Chand & Sons ,Delhi
4. T.P.Gosh (2006) Fundamentals of Accounting, Sultan Chand & Sons, Delhi
5. Maheswari, S.N & Maheshwary, S.K (2006) Fundamentals of Accounting, Viikas Publishing, New Delhi

SEMESTER II
MAJOR IV

BUSINESS LAW

OBJECTIVE : To acquaint the learners with the fundamental principles of business laws.

- UNIT I Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consents; Consideration, Legality of object; Agreement declared void. -Performance of contract; Discharge of contract; Remedies for breach of contract
- UNIT II Special contracts: Indemnity and guarantee, Contract of Agency.
- UNIT III Sale of Goods Act 1930: Formation of Contracts of sale - goods and their classification; price - conditions and warranties – transfer of property in goods – performance of the contract of sale - Unpaid seller and his Rights – sale by auction – hire purchase agreement.
- UNIT IV Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.
- UNIT V Consumers Protection Act: Salient Features – Definition of consumers – Grievance Redressal Machinery.

Text Book

1. N.D. Kapoor, *Business Law*, Sultan Chand & Sons, 2008.

Reference Books

1. S.S. Gulshan, *Mercantile Law*, Excel Books, 2001.
2. M.C.Kuchhal, *Mercantile Law*, Vikas Publishing Pvt. Ltd., 2009.
3. P.R.Chadha, *Business Law*, 2/e, Galgotia Publishing, 2007.
4. S.K.Aggarwal, *Business Law*, Galgotia Publishing Company, 2007.
5. S.N.Maheshwari & Maheshwari, *Business Regulatory Framework*, Himalaya Publishing House.2010

**SEMESTER II
ALLIED II
BUSINESS ENVIRONMENT**

OBJECTIVE : To realize the importance of micro and macro environment of business decisions

- UNIT I Indian Business Environment: Concept, components, and importance- Indian economy; Features of mixed economy - Different sectors of economy: primary, secondary and tertiary – economic indicators - major problems in Indian economy
- UNIT II Economic Environment: Business and economic environment – Economic Systems – Economic parameters and their impact on business – five year planning – Economic reforms – Liberalisation; Privatisation; Globalisation – Impact on LPG on different sectors, Foreign Investments – MNCs.
- UNIT III Industrial and Technological Environment: Business Environment and IPRS – Industrial Licensing – Anti-social Trends and practices – Regulation Monopoly and Restrictive Trade Practices.
- UNIT IV Social and Political Environment: Political Environment – Government and business relationship in India – Provision of Indian constitution pertaining to business – Social responsibility of business – Business and society – Ethical issues and value in business – corporate social policies, issues and challenges.
- UNIT V International Environment: International trading environment (overview): Trends in World trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions – GATT, WTO, UNCTAD, World Bank IMF. GST GSTP, Counter Trade.

Text Books

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, (2008)

Reference Books

1. Rudder Dutt and Sundaram, K.P.M (2007) Indian Economy, S.Chand & Co.,New Delhi
2. Michael. V.P, Business Policy and Environment, (2009) S. Chand & Co, New Delhi.
3. Raj Agarwal, Business Environment, Excel Books, New Delhi,(2004).
4. Mishra, S.K. & Puri, V.K, Economic Environment of Business, Himalaya Publishing House, New Delhi(2009)

SEMESTER II
COMPULSORY PAPER
ENVIRONMENTAL STUDIES

UNIT I

The Multidisciplinary nature of Environmental Studies: Definition, Scope and Importance – Need for Importance: Institutions in environment – people in Environment

UNIT II

Natural Resources: Renewable and Non renewable Resources – natural resources and associated problems – Non renewable resources – Renewable resources – Forest Resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people - Water Resources: Use and over-utilisation of surface and ground water, floods, drought, conflicts over water, dams – benefits and problems. Mineral Resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. Food Resources: World food problems, Changes in land use by agriculture and grazing, Effects of modern agriculture, fertilizer/pesticide problems, Water logging and salinity - Energy Resources: Increasing energy needs, Renewable/ non renewable, Use of Alternate energy sources, Case studies - Land resources: Land as a resource, land degradation, man-induced landslides soil erosion and desertification. Role of an individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles

UNIT III

Ecosystems: Concept of an ecosystem - Understanding ecosystems - Ecosystem degradation - Resource utilisation - Structure and functions of an ecosystem - Producers, consumers and decomposers - Energy flow in the ecosystem - The water cycle - The Carbon cycle - The Oxygen cycle - The Nitrogen cycle - The energy cycle - Integration of cycles in nature - Ecological succession - Food chains, Food webs and Ecological pyramids - The food chains - The food webs - The ecological pyramids - Introduction, Types, Characteristic features, Structure and functions - Forest ecosystem - Grassland ecosystem - Desert ecosystem - Aquatic ecosystems (ponds, lakes, streams, rivers, estuaries, oceans

UNIT IV

Biodiversity and its Conservation: Introduction - Genetic diversity - Species diversity - Ecosystem diversity – Biogeographic Classification of India – Value of Biodiversity: Consumptive value, Productive value, Social value, Ethical value, Aesthetic value, Option value – Biodiversity at Global, National and Local Levels – India as a mega diversity nation – Hotspots of Biodiversity – Threats to Biodiversity – Habitat loss, Poaching of Wildlife, Man-Wildlife Conflicts – Endangered and endemic species of India - Common Plant species - Common Animal species - Conservation of Biodiversity: In SITU and Ex SITU - In-situ conservation - Ex-situ conservation

UNIT V

Environmental pollution: Definition – Causes, Effects and Control measures - Air Pollution - Water Pollution - Soil Pollution - Marine Pollution - Noise Pollution - Thermal Pollution - Nuclear hazards – Solid Waste

Management: Causes, Effects and Control measures of Urban and Industrial Waste – Role of Individuals in pollution prevention – Disaster Management: Floods, Earth quakes, Cyclones, Landslides

UNIT VI

Social Issues and Environment: From Unsustainable to sustainable development - Urban problems related to energy – Water conservation, Rain water harvesting, Water shed management: Water conservation, Rain water harvesting, Watershed management – Resettlement and Rehabilitation of people – It's problems and concerns, case studies – Environmental ethics: Issues and Possible solutions - Resource consumption patterns and the need for their equitable utilisation - Equity – Disparity in the Northern and Southern countries - Urban – rural equity issues - The need for Gender Equity - Preserving resources for future generations - The rights of animals - The ethical basis of environment education and awareness - The conservation ethic and traditional value systems of India – Climate Change: Global warming - Acid rain - Ozone layer depletion - Nuclear Accidents and Nuclear Holocaust, Case Studies – Waste land Reclamation – Consumerism and Waste Products – Environment Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and Control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in Enforcement of Environment Legislation - Environment Impact Assessment (EIA) - Citizens actions and action groups – Public Awareness - Using an Environmental Calendar of Activities - What can I do?

UNIT VII

Human Population and the Environment: Population growth, variation among nations: Global population growth – Population Explosion-Family Welfare Programme - Methods of sterilization - Urbanization – Environmental and Human Health: Environmental health - Climate and health - Infectious diseases - Water-related diseases - Risks due to chemicals in food - Cancer and environment – Human Rights: Equity - Nutrition, health and human rights - Intellectual Property Rights and Community Biodiversity Registers – Value Education - Environmental Values - Valuing Nature - Valuing cultures - Social justice - Human heritage - Equitable use of Resources - Common Property Resources - Ecological degradation - HIV/AIDS – Women and Child Welfare – Role of Information Technology in Environment and Human health

UNIT VII

FIELD WORK

1. VISIT TO A LOCAL AREA TO DOCUMENT ENVIRONMENTAL ASSETS, RIVER/FOREST/GRASSLANDS/HILL/MOUNTAIN
2. VISIT TO A LOCAL POLLUTED SITE
3. STUDY OF COMMON PLANTS, INSECTS, BIRDS
4. STUDY OF SIMPLE ECOSYSTEMS

Suggested Readings

1. Erach Bharucha, A Text book of Environmental Studies for UGC
2. Environmental Studies, Jazym Publications, Trichy

**SEMESTER III
MAJOR V
COMPANY LAW**

OBJECTIVE : To acquaint the learners with the fundamental principles of company law.

- UNIT I Corporate Personality - kinds of companies - Promotion and incorporation of companies - Memorandum of Association; and Articles of Association; prospectus
- UNIT II Shares; share capital; Members; share Capital,-transfer and transmission
- UNIT III Capital management – borrowing powers, mortgages and shares, debentures
- UNIT IV Directors – Managing Director, Whole time director; Company meetings – kinds - quorum, voting, resolutions, minutes
- UNIT V Winding up – kinds and conduct

Text Book

1. Kappor N.D., (2009) Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000 Sullen Chand & Sons, New Delhi

Reference Books

1. Ramaiya A.,(2005) Guide to the Companies Act; Wadhawa & Co Nagpur.
2. Singh Avatar., (2005) Company Law Easter Book Co Luchnow.
3. Kuchhal M.C., (2006) Modern India Company Law Shri Mahavir Books Nolda
4. Kappor N.D., (2009) Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000 Sullen Chand & Sons, New Delhi
5. Bagrial A.K.,. (2002) Company Law; Vikas Publishing House New Delhi

**SEMESTER III
MAJOR VI
COST ACCOUNTING**

OBJECTIVE : To enable the students to take decisions using costing techniques

- UNIT I** Cost Accounting: Introduction – meaning of cost, costing and cost accounting – comparison between financial accounts and cost accounts – application of cost accounting – designing and installing a cost accounting system – cost concepts and classification of costs – cost unit – cost center – elements of cost – preparation of cost sheet – tenders and quotations – problems.- Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.
- UNIT II** Material Costing: Classification of materials – Material Control – Purchasing procedure – store keeping – techniques of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO – FIFO – Weighted Average Method – Simple Average Method – Problems.
- UNIT III** Labour Costing: Control of labour cost – Labour Turnover- Causes and effects of labour turnover – Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and time booking – idle time, causes and treatment – overtime – methods of wage payment – Time rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylor’s and Merrick’s differential piece rate systems – Problems.
- UNIT IV** Overhead Costing: Definition – Classification of overheads – Procedure for accounting and control of overheads – Allocation of overheads – Apportionment of overheads – Apportionment of Service department costs to production departments – Repeated Distribution method – Simultaneous equation method – absorption of OH’s – Methods of Absorption – Percentage of direct material cost – Direct Labour Cost – Prime Cost, Direct Labour hour rate and Machine Hour Rate – Problems.
- UNIT V** Costing Methods: Introduction – Job Costing – Batch Costing – Contract Costing – Transport Costing – Process Costing – Principles – distinction between Process and Job – Preparation of Process Accounts – treatment of normal loss – abnormal loss – abnormal gain – Joint and By-products – apportionment of joint.
(Problems: 80%, Theory 20%)

Text Book

1. Jawahar Lal (2008) Cost accounting, Tata McGraw Hill,

Reference Books

1. Nigam & Jai (2000): Cost Accounting, Principles and Practices, Prentice Hall of India Publishers
2. Blocher, I., Lin, (2003) Cost Management : A Managerial Emphasis, Pearson education, Mumbai
3. S.N.Maheshwari (2008) Cost Accounting, Vikas Publishing House, New Delhi
4. Jain , S.P. and K.L. Narang, (2007)“*Cost Accounting: Principles and Methods*”,
5. Iyengar, S.P., (2010)“*Cost Accounting*”, Sultan Chand & Sons, New Delhi

SEMESTER III
MAJOR VII
PRINCIPLES AND PRACTICE OF COOPERATION

OBJECTIVE : To enable the students to understand the basics of cooperation and development of cooperatives in India

- UNIT I Cooperation: Definition, salient features, Economic, Social and Moral aspects – Economic system: meaning and objectives, functions – Capitalistic, Socialistic & Cooperative ideologies.
- UNIT II Cooperative Thoughts: Cooperative thoughts of Robert Owen – Dr. William King – Charles Fourier – Rochdale Model – Raiffeisen's and Schulz's Model
- UNIT III Principles of Cooperation: Meaning – Evolution of Cooperative Principles and experimentation, ICA Commission on Cooperative Principles 1937, 1966 and 1995 – Analysis of Principles reformulated in 1995.
- UNIT IV Cooperative Development: Pre-independence Era: Nicholson Report, 1904 and 1912 Acts, Maclagan Committee 1914, Royal Commission on Agriculture 1928, Cooperative Planning Committee 1945 - Place of Co-operation in Indian Five Year Plans - Recommendations of important committees: All India Rural Credit Survey Committee(AIRCSC), All India Rural Credit Review Committee(AIRCRC), CRAFTICARD, ACRC, Task force on Short term and Long term Co-operative credit structure-National Policy on Co-operation - State and Cooperation: State's role-various forms of State Assistance -Pros and Cons of State Assistance – Issues in Cooperation
- UNIT V Cooperative Education and Training: meaning and significance of member education -Need and importance of cooperative training – Institutional arrangements for cooperative training.

Text Book

1. Ravichandran, K and Nakkiran, S, *Cooperation: Theory and Practice*, Abijit Publications, Delhi, 2010.

Reference Books

1. Hajela T.N. *Principles, Problems and Practice of Cooperation*, Konark Publishing House, New Delhi, 2000.
2. Mathur B.S. *Cooperation in India*, Sahitya Bhavan Publishers, Agra, 2001.
3. Krishnaswami O.R. & Kulandaisamy, V. *Cooperation: Concept and Theory*, Arudra Publications, Coimbatore, 2002.
4. Saradha V. *Theory of Cooperation*, Himalaya Publishing House, Mumbai, 2004.
5. John A. Winfred & Kulandaisamy. V. *History of Cooperative Thought*, Rainbow Publications, Coimbatore, 1986.

SEMESTER III
MAJOR VIII
COOPERATIVE CREDIT AND BANKING

OBJECTIVE : To enable the students to understand the basic concepts of cooperative credit and banking system in India

- UNIT I Cooperative Credit: Evolution and structure of cooperative credit movement in India - Agricultural cooperative credit and non-agricultural cooperative credit.
- UNIT II Agricultural Cooperative Credit: Primary Agricultural Cooperative Banks, FSS, LAMPS - District and State Cooperative Banks: Constitution and management, structure, resource mobilization, lending and recovery management - Business Development Plan.
- UNIT III Long Term Credit: Features of long term credit - Need for separate agency - Primary Cooperative Agriculture and Rural Development Banks: Objectives, constitution, sources of funds - loaning procedures – State Cooperative Agriculture and Rural Development Banks: Objectives, constitution, source of funds, issue of debentures -diversified lending.
- UNIT IV Non-Agricultural Cooperative Credit: Urban Cooperative Banks – Employees Cooperative Credit Societies - Industrial Cooperative Banks: Constitution, objectives and functions
- UNIT V Banking Regulations Act 1949: Salient features of Provisions of the Banking Regulations Act (As Applicable to Cooperative Societies) - Management of Cooperative Credit and Banking Institutions: Viability Norms, NPA, Recovery Management

Text Book

1. Abdul Kuddus. K.A and A.K. Zakir Hussain. Cooperative Credit and Banking, Limra Publications, Chennai, 2010.

Reference Books

1. Hajela,T.N. *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi, 2000.
2. Mathur,B.S. *Cooperation in India*, Sahthya Bhavan Publishers, Agra, 2001.
3. Ravichandran K and S.Nakkiran, *Cooperation: Theory and Practice*, Abijit Publications, Delhi, 2010
4. Karmaker K.G., *Rural Credit and Self Help Groups*, Sage Publications, New Delhi, 1999.
5. Nakkiran, S. and John Winfred, A, *Cooperative Banking In India*, Rainbow Publications, Coimbatore, 1990.

SEMESTER III
MAJOR IX
BUSINESS STATISTICS

OBJECTIVE : To provide a theoretical appreciation and use of the science of statistics to make better business decisions

- UNIT I Introduction – Statistics as a subject – Descriptive statistics – compared to Inferential Statistics – Types of data – Summation operation - Rule of Sigma operations.
- UNIT II Construction of a frequency distribution – Measures of Central Tendency and dispersion and their measures - Measures of relation - correlation and regression
- UNIT III Analysis of Time Series: Cause of variation in time series data – Components of a time series - Decomposition – Additive and multiplicative models – Determination of trend – Moving averages methods and method of least squares (including linear, second degree, Parabolic and exponential trend) – Computational of seasonal, indices by simple average, Ratio – trend, ratio –to –moving average and link relative methods.
- UNIT IV Index Number – Meaning, Types and uses Methods of Construction price and quantity Indices (Simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index
- UNIT V Theory of Probability and Theoretical Distribution: Definition of Probability –Importance – Calculation – Theorems – Theoretical distribution, Binomial, Poisson and Normal.

(Problems: 80%, Theory:20%)

Text Book

1. S.P.Gupta, (2008) Statistical methods, Sultan Chand & Co, New Delhi

Reference Books

1. Hooda, R.P., (2003) Statistics for Business and Economics; Macmillan, New Delhi
2. Lewin and Rubin.(2002), Statistics for Management, Prentice Hall of India New Delhi
3. Arora & Arora,(2008) Statistics for Management, S.Chand & Co, New Delhi
4. C.R.Kothari (2009) Quantitative Technique, Vikas, New Delhi

SEMESTER IV
MAJOR X
ENTREPRENEURIAL DEVELOPMENT

OBJECTIVE : To offer the students a conceptual and applied knowledge about entrepreneurship

- UNIT I Concepts of Entrepreneurship - Entrepreneur and Enterprise - Meaning - Definition - Characteristics - functions - Role of Entrepreneurs in the economic development classification of Entrepreneurs - factors affecting Entrepreneurial growth - Entrepreneurship development – Programs small Entrepreneurs development. Self employment schemes – Government policies on Entrepreneurial Development. - Entrepreneurial Behaviour: Innovation and entrepreneur – entrepreneurial behaviour and Psycho – Theories Social Responsibilities.
- UNIT II Source of ideas - preliminary evaluation and testing of ideas - project identification – demand based industries and resource based industries - import substitution and export oriented items - project formulation and feasibility study.
- UNIT III Project appraisal - technical - Commercial appraisal - information required - demand forecasting - sources of market information - financial appraisal - capital cost of project - sources of finance - financial problems.
- UNIT IV Licensing procedure - procedures to start an industrial unit - financial and other assistance SMEs.
- UNIT V Incentives as subsidies of state and central governments - Aims - backward areas - Industrial estates - DIC's - role of financial institutions in the Entrepreneurial growth - project financing - sources of finance - IDBI, IFCI, ICICI and IFCI - Role of promotional and consultancy organizations of State and Central Govt.

Text Book

1. Desai, Vasant, (2009) Entrepreneurial Development, Vol. I, Himalaya Publishing House, New Delhi,

Reference Books

1. Hisrich. R.D & Peter, M.P, (2008) Entrepreneurship, Tata Mc Graw Hill, New Delhi.
2. Awasthi, D & Sebastian. (2005)J, Evaluation of Entrepreneurship Progress, Sage Publications, New Delhi.
3. Jain, G. Raj & Gupta, D. (2008), New Initiatives in Entrepreneurship Education and Training, EDII, Ahmedabad.
4. Kao, John J., “*The Entrepreneurial Organisation*”, Englewood Cliffs, New Jersey: Prentice-Hall, (2001)
5. Panda, Shiba Charan.,(2009) “*Entrepreneurship Development*”, New Delhi, Anmol Publications. (Latest Editions)

SEMESTER IV
MAJOR XI
MONEY AND FINANCIAL SYSTEM

OBJECTIVE : To expose the students to the working of money and financial system prevailing in India

- UNIT I Money: Functions; Alternative measures to money supply in India – their different Components; Meaning and changing relative importance of each; High powered money Meaning and uses; Sources of changes in high powered money.
- UNIT II Finance: Role of finance in an economy; kinds of finance; Financial System; Companies Financial intermediaries; Markets and instruments, and their functions.
- UNIT III Indian Banking System: Definition of bank; Commercial banks-importance and functions; Structure of commercial banking-importance and Meaning and importance of main liabilities And assets; Regional rural banks; Co-operative banking in India.
- UNIT IV Process of Credit Creation By Bank: Credit creation process; Determination of money supply and total bank credit; Interest Rates: Various rates in India (viz., bond rate, bill rate, deposit rates etc.) – impact of inflation and inflationary expectations.
- UNIT V The Reserve Bank of India Functions Instruments of monetary and credit control; Main features of monetary policy since independence.- Development Bank and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India – main feature.

Text Books

1. Gupta S.B. (2008) Monetary Planning of India S.Chand, New Delhi.

Reference books

1. Khan M.Y (2009) India Financial System – Theory and Practice; Tata McGraw Hill New Delhi.
2. Modern Money & Banking, (1999) Roger Miller, McGraw Hill New Delhi
3. Banking Commission: Reports(s)
4. Reserve Bank of India Bulletins

SEMESTER IV
MAJOR XII
NON CREDIT COOPERATIVES

OBJECTIVE : To familiarize the students on the functioning of non-credit cooperatives

- UNIT I Production Cooperatives: Types of production Cooperatives – their significance –constitution and working of Cooperative Sugar Factories, Cooperative Spinning Mills, Tea Factories - their problems and suggestions.- Industrial Cooperatives: Types of Industrial Cooperatives – Weavers Cooperatives: constitution, functions, structure, progress, and problems.
- UNIT II Dairy Cooperatives: Importance, structure, Amul pattern, Operation flood, functions, problems and suggestions, latest trends.
- UNIT III Consumer Cooperatives: Importance, structure, constitution, working performance and latest trends - Housing Cooperatives: Importance – types – structure - constitution, working progress – problems.
- UNIT IV Cooperative Marketing: Problems of agricultural marketing - importance, structure, working progress – regulated markets – warehousing corporations.
- UNIT V Miscellaneous Cooperatives: Working of Rural Electrification - IFFCO – Labour Cooperatives – Fisheries Cooperatives – Cooperative Hospitals.

Text Book

1. Ravichandran K and S.Nakkiran, *Cooperation: Theory and Practice*, Abijit Publications, Delhi, 2010.

Reference Books

1. Hajela, T.N. *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi, 2000.
2. Mathur, B.S. *Cooperation in India*, Sahthya Bhavan Publishers, Agra, 2001.
3. Kulandaisamy.V. *Cooperative Dairying in India*, Rainbow Publication, Coimbatore, 1986.
4. Kamat,G.S. *Managing Cooperative Marketing*, Himalaya Publishing house, New Delhi,2001.
5. Sing,L.P. *Cooperative Marketing in India and Abroad*, Himalaya Publishing house, New Delhi, 2000.

SEMESTER IV
MAJOR XIII
COOPERATIVE ACCOUNTING

OBJECTIVE : To enable the students be thorough with various aspects of cooperative accounting

- UNIT I Fundamentals of Cooperative Account Keeping: Evolution – distinctive features -Difference between Cooperative Account Keeping System, Double entry book keeping system and Single entry system.
- UNIT II Book Keeping in Cooperatives: Day Book - Meaning, Different types, Day book and Cash Book – Treatment of Suspense Accounts - Postings from Day book into Ledgers.
- UNIT III Ledgers in Cooperatives: General Ledger and Special Ledgers kept by different Cooperatives – Reconciliation of Special Ledger with General Ledger balance –Preparation of Statement of Receipt and Disbursement.
- UNIT IV Final Accounts in Cooperatives: Forms and Preparation of Trading, Profit and Loss Account and Balance sheet.
- UNIT V Profit and Loss Appropriation Account: Book Profit Vs Net Divisible Profit – Distribution of net profit- Provision in the Act and By-laws - Branch Account: Kinds of Branch account – adjustments and reconciliation of branch and head office accounts- branch control.

(Theory – 20% and Problems – 80%)

Text Book

1. Krishnasamy O.R. *Cooperative Account Keeping*, Oxford IBH Co, Ltd., New Delhi, 1992.

Reference Books

1. Manikavasagam. P. *A Treatise on Cooperative Account Keeping*, Rainbow Publications, Coimbatore, 1989.
2. Samiuddin, Mahfoozur Rahman and Hifzur Rehman, *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi, 1989.
3. Jain.S.P and K.L.Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 2006.

SEMESTER IV
MAJOR XIV
BUSINESS COMMUNICATION

OBJECTIVE : To develop effective business communication skills among the students

- UNIT I Introduction to communication: Meaning and Definitions – Need – Objective and Principles – Communication Media – Types of Communication Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication.
- UNIT II Business Letters: Meaning, Need, Functions and kinds of Business letters – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation – Routine request letters – Responses to letters – Refusal letters – Claims letters – Collection letters.
- UNIT III Letters of Inquiries, Quotations and Offers: Letters of Inquiry – Opening and Closing sentences in letters of Inquiry – Quotations – Specimen – Voluntary offers and Quotations – Sentences regarding Offers and Quotations – Specimen – Placing an Order, Specimen – Cancellation, Acknowledgement, Refusal and execution of Order.
- UNIT IV Circular, Sales and Bank Correspondence: Meaning of Circular letters – Objectives – Situations that need Circular letters – Specimen, Meaning of Sales letters – Objectives – Advantages – Three P’s Functions, Bank Correspondence, Meaning – Correspondence with Customers, Head Office and with other Banks.
- UNIT V Report writing and Spoken Communication: Meaning of a Report-Importance- Oral and Written Reports – Types of Business Reports – Characteristics of Good Report – Preparing a Report – Organization of a Report – Spoken Communication – The Telephone – the public Addressing System – Word processor – Telex, Fax, Email – Teleconferences.

Text Books

1. Rajendra Pal Korahill, (2009) “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
- 2.

Reference Books

3. Effective Business Communication – Kaul (2007) Prentice Hall, New Delhi
4. Ramesh, MS, & C. C Pattanshetti, (2007)“Business Communication”, R.Chand&Co, New Delhi, 2003.
5. Rodriquez M V, “Effective Business Communication Concept” Vikas Publishing Company ,(2003)
6. Munter Mary (2002) , Effective Business Communication, PHI, New Delhi

SEMESTER V
MAJOR XV
INCOME TAX – I

OBJECTIVE : To enable the students in familiarizing the income tax provisions and to compute tax liability.

- UNIT I Basic concepts: Income, agricultural income, casual income, assessment year, previous year, Gross total income, person: Tax evasion, Avoidances and tax planning. - Bases of Charge: Scope of total income residential status and tax liability, income which does not form part of total income.
- UNIT II Income from Salaries – Definition- features – composition of salary income – treatment of P.F – Allowances – perquisites – rent free accommodation – treatment of other items in salary – deductions – tax rebate -
- UNIT III Income from house Property – computation of annual value – deductions from house property – comprehensive problems ; self occupied houses – house deemed to be let out – house let out and self occupied – letout house property.
- UNIT IV Profits and gains of business including provision relating to specific business – computation of business income from adjustment – computation of business income from profit and losses - computation of income from legal, medical and accounting profession
- UNIT V Capital gains – computation of all kinds of capital gains – exemption of tax on capital gains - Income chargeable under the head Income from other Sources

(Problems: 60%, Theory: 40%)

Text book

1. Singhanai V.K., Students' Guide to Income Tax; Taxmann, Delhi.*

Reference Books

1. Prasad, Bhagwathi., Income Tax Law & Practice; Wiley Publication New Delhi.
2. Mehrotra H.C., Income Tax Law & Accounts, Sahitya Bhawan, Agra.
3. Dinker Pagare., Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
4. Girish Ahuja and Ravi Gupta., Systematic approach to income Tax; Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C., Income Tax Law and practice; Pragati Publications, New Delhi.

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- Since Finance Act is passed every year, the latest copies of publication are to be followed

SEMESTER V
MAJOR XVI
MANAGEMENT ACCOUNTING – I

OBJECTIVE : To analyze and interpret financial statements from the point of view of managers and outsiders.

- UNIT I Management Accounting: Meaning, nature, scope, and functions, of management accounting, Role of management accounting in decision making; management accounting Vs financial Accounting, Tools and techniques of management accounting.
- UNIT II Financial Statement: Meaning and types of financial statement; Limitations of financial Statements analysis; Comparative Statement Analysis.
- UNIT III Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios
- UNIT IV Funds Flow Statement as per Indian Accounting Standard 3- need - objectives – sources and utility of funds – preparation of fund flow statement
- UNIT V Cash flow statement. - - need - objectives – classification – calculation of cashflow.

(Problems: 80%, Theory: 20%)

Text Book

- . 1. Lal, Jawahar., (2009) “*Advanced Management Accounting Text and Cases*”, S. Chand & Co., New Delhi

Reference Books

1. Horngreen, Charles T., Gary L. Sundem,(2005) “*Introduction to Management Accounting*”, Prentice Hall, Delhi
2. Garrison H., Ray and Eric W. Noreen , (2004)“*Managerial Accounting*” McGraw Hill., Delhi.
3. Khan, M.Y., and P.K. Jain, (2009) “*Management Accounting*”, Tata McGraw Hill,Publishing Co., New Delhiew Delhi.

SEMESTER V
MAJOR XVII
COOPERATIVE AUDITING

OBJECTIVE : To enable the students be thorough with various aspects of cooperative auditing

- UNIT I Cooperative Audit: Definition – objectives – need, kinds – department setup of cooperative audit – duties and powers of cooperative auditors
- UNIT II Audit Programme: Meaning – stages of audit work – audit classification – preparation of audit memorandum and its enclosures - Vouching and Routine Checking: Steps in vouching of receipts and payments – vouching of trading transactions – checking of ledgers, receipts and disbursement statement – vouching of final adjustments.
- UNIT III Verification and Valuation: Meaning and steps in verification and valuation of various kinds of assets and liabilities.
- UNIT IV Financial Statement Audit: Audit of trading account, profit and loss account and balance sheet – misappropriation of funds: misappropriation of cash, defalcation of accounts.
- UNIT V Audit in Cooperatives: Audit of credit cooperative societies, consumer cooperative stores, weavers' cooperative societies, cooperative milk societies.

Text Book

1. Kapoor, D.R. *Hand Book of Co-operative Audit*, Anmol Publications, New Delhi, 1998.

Reference Books

1. Krishnaswami O.R. *Principles of Cooperative Audit*, Oxford and IBH Pub. Co, New Delhi, 1995.
2. Samiuddin, Mahfoozur Rahman and Hifzur Rehman. *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi, 1989.
3. Kameswara Rao, Y. *Principles and Practice of Cooperative Audit*, Sri Meheresh Publications, Hyderabad, 1998.
4. Saxena, R.G. *Principles and Practice of Auditing*, Himalaya Publishing House, 1999.
5. Tandan, BN. Sudhorsanan, S. and S.Sundhra Babu, *A Hand Book of Practical Auditing*, S.Chand & Co, New Delhi, 2000.

SEMESTER V
MAJOR XVIII
COOPERATIVE MANAGEMENT AND ADMINISTRATION

OBJECTIVE : To enable the students to understand the fundamentals of management decision making and execution in cooperative enterprises

- UNIT I Cooperative Management: Definition, objectives and Features – Principles of Management and Principles of cooperation – Management in Public, Private and Cooperative Sectors.
- UNIT II Management Structure of Cooperatives: Democratic Management Structure - General Body, The Board and Chief Executives – Committees – Relationship between the Board and the Chief Executive – Co-operative Leadership.
- UNIT III Functions and Functional Areas of Management in Co-operatives: Management Functions applied to cooperatives – Materials, Production, Marketing, Financial, Human Resources and Office Management applied to cooperatives.
- UNIT IV Issues in Cooperative Management: Professionalisation – Management Development Programmes – Common Cadre – De-officialization of Cooperative Management - Evaluation of Performance of Co-operatives: Key Result Areas, Performance Evaluation – Operational Efficiency Measurement Criteria for Co-operatives.
- UNIT V Cooperative Administration: Cooperative Departmental set up – Legal provisions and Administrative powers of the Registrar of Cooperative Societies affecting the cooperatives - Functional Registrars and their powers.

Text Book

1. Nakkiran. S. *A Treatise on Co-operative Management*, Rainbow Publication, Coimbatore, 2007.

Reference Books

1. *Readings in Cooperative Management and Administration*, ICA & ILO.
2. Kulandaisamy. V, *Text Book of Co-operative Management*, Arudra Academy, Coimbatore, 2002.
3. Kamat. G.S. *New Dimensions of Cooperative Management*, Himalaya Publishing House, New Delhi, 2001.
4. Sah. A.K. *Professional Management for the cooperatives*, Vikas Publishing House, New Delhi, 1984.
5. Sinha S.K. & R. Sahaya, *Management of Cooperative Enterprises*, NCCT, New Delhi, 1981.

SEMESTER V
MAJOR XIX
COMPUTER APPLICATIONS IN BUSINESS

OBJECTIVE : The paper will primarily provide an exposure to the use of office automation software and accounting package software in making business decisions.

- UNIT I Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input-output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions.
- UNIT II Applications of MS Office- Applications of MS Word in Business Correspondence: letters, tables, mail merge, labels.
- UNIT III Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries.
- UNIT IV Applications of MS Power Point: Introduction – Toolbar, their Icons and Commands – Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls.
- UNIT V Applications of Accounting Software Tally (Ver. 7.2): Characteristics of the Software – Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers –P & L a/c – Balance Sheet – Inventory Handling –Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting.

(Theory – 50% and Practical – 50%)

Text Book

1. Rajagopalan, SP. (2010) *Computer Application in Business*, Vikas Publishing House, New Delhi.

Reference Books

1. Deepak Bharihoke. (2008)*Fundamentals of IT*, Excel Books, New Delhi.
2. Dhiraj Sharma, (2008) *Foundation of IT*, Excel Books, New Delhi.
3. Bhatnagar. S.C, and K.V. Ramani,(2007) *Computers and Information Management*, Prentice Hall of India, New Delhi.
4. Martin. (2010) *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
5. Sulochana, M, Kameswara Rao, K and R. Kishore Kumar, (2009)*Accounting Systems*, Kalyani Publishers, Hyderabad.
6. Parameswaran, R. (2010) *Computer Application in Business*, S.Chand & Co, New Delhi.

Note: Minimum Pass Marks for each Theory and Practical is 20 Marks separately.

MAJOR PRACTICAL
COMPUTER APPLICATIONS IN BUSINESS
LIST OF PRACTICALS

Windows OS

Practice in Setting and Search Operations

MS-Word

Formatting – Text and Documents
Table Manipulation
Sorting – Table of contents
Developing a letter and a Resume with Template
Practice in Mail – Merge option

MS-Excel

Formatting – Features
Functions
Chart features

MS Access

Creation of Tables
Manipulating Queries

MS-Power Point

Organization Structure – Presentation
Graphical Presentation

Tally Programmes

Voucher and Invoice
Stock Summery
Final Accounts

SEMESTER VI
MAJOR XX
INCOME TAX – II

OBJECTIVE : To enable the students in familiarizing the income tax provisions and to compute tax liability

- UNIT I Computation of Tax Liability: Computation of total income and tax liability of an individual, H.U.F and firm.
- UNIT II Aggregation of income; Set-off and carry forward of losses; Deduction from Gross total income
- UNIT III Tax Management: Tax deduction at source; Advance payment of tax; Assessment Procedure; Tax planning for individuals.
- UNIT IV Income Tax Authorities: Powers and Functions of Income Tax Officer, Central Board of Direct Taxes, Commissioner of Income Tax – Types of Assessments and Rectification of Mistakes – Recovery of Tax and Refunds.
- UNIT V Appeals and revision – procedure in appeal – powers of commissioner (Appeal) – appeal to Appellate Tribunal – reference to high court- appeal to supreme court – revision of best judgement assessment – revision by commissioner – penalties and prosecution – procedure and time limit for imposing penalty – offences and prosecution,

(Problems: 60%, Theory: 40%)

Text book

1. Singhanai V.K., Students' Guide to Income Tax; Taxmann, Delhi.*

Reference Books

1. Prasad, Bhagwathi., Income Tax Law & Practice; Wiley Publication New Delhi.
2. Mehrotra H.C., Income Tax Law & Accounts, Sahitya Bhawan, Agra.
3. Dinker Pagare., Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
4. Girish Ahuja and Ravi Gupta., Systematic approach to income Tax; Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C., Income Tax Law and practice; Pragati Publications, New Delhi.

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- Since Finance Act is passed every year, the latest copies of publication are to be followed

SEMESTER VI
MAJOR XXI
MANAGEMENT ACCOUNTING – II

OBJECTIVE : To analyze and interpret financial statements from the point of view of managers and outsiders.

- UNIT I Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy Change of product mix;
- UNIT II Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.
- UNIT III Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objective; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios;
- UNIT IV Standard Costing and Variance Analysis; Meaning of standard cost and standard costing Advantages and application; Variance analysis – material; Labour and overhead (two-way Analysis); Variances
- UNIT V Zero base budgeting Responsibility accounting; Performance budgeting.

(Problems: 80%, Theory:20%)

Text Book

1. Lal, Jawahar., (2009) “*Advanced Management Accounting Text and Cases*”, S. Chand & Co., New Delhi

Reference Books

1. Horngreen, Charles T., Gary L. Sundem,(2005) “*Introduction to Management Accounting*”, Prentice Hall., Delhi
2. Garrison H., Ray and Eric W. Noreen , (2004)“*Managerial Accounting*” McGraw Hill., Delhi.
3. Khan, M.Y., and P.K. Jain, (2009) “*Management Accounting*”, Tata McGraw Hill,Publishing Co., New Delhi

SEMESTER VI
MAJOR XXII
COOPERATIVE LAW

OBJECTIVE : To enable the students to understand the cooperative law governing cooperatives in Pondicherry and Andaman & Nichobar

- UNIT I History of Cooperative Legislations in India: Need for Law for cooperatives - Cooperative Credit Societies Act of 1904 - Cooperative Societies Act of 1912 – Model Cooperative Societies Bill of 1991 – Andhra Pradesh Mutually Aided Cooperative Societies Act of 1995 – Multi State Cooperative Societies Act of 2002
- UNIT II Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to registration, amendment of byelaws, and management of cooperatives.
- UNIT III Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to management of funds and properties, and net profit distribution in cooperatives.
- UNIT IV Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to Audit, Inquiry, Inspection, Supervision, and Surcharge – Supersession of the Board – Settlement of Disputes - Winding up and cancellation of Cooperatives.
- UNIT V Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to Employees of Cooperatives: Common Cadre, Recruitment Bureau - Selection, Placement- Rewarding - Offences and Penalties to Employees – Provisions relating to Appeal, Review and Revision - Cooperative Tribunal.

Text Book

1. Government of Puducherry, *The Pondicherry Cooperative Societies Act, 1972* and Rules, 1973

Reference Books

1. Government of Puducherry, *The Pondicherry Cooperative Societies Rules, 1973*
2. Government of Andaman & Nichobar, *The Andaman & Nichobar Cooperative Societies Act.*
3. Government of Andaman & Nichobar, *The Andaman & Nichobar Cooperative Societies Rules.*
4. Government of India, *The Multi State Cooperative Societies Act, 2002.*
5. Government of India, *The Multi State Cooperative Societies Rules, 2002.*

SEMESTER VI
MAJOR XXIII

HUMAN RESOURCES MANAGEMENT IN COOPERATIVES

OBJECTIVE : To enable the students to understand the fundamentals of human resources management in cooperatives

- UNIT I Human Resource Management - Definition, Objectives, Scope and functions of HRM- Evolution and Development of HRM – Difference between HRM and Personnel Management – Need for HRM in cooperatives
- UNIT II Human Resource Planning - Objectives, Tools, and Techniques – Need for HR Planning - HR Planning in cooperatives – Job description, Job analysis, Job Specification and Job evaluation
- UNIT III Recruitment and selection - Selection Techniques – Interview Technique – recruitment and selection in cooperatives - Training: Meaning and Definition – Training in cooperatives – Promotion: Definition – Promotion in cooperatives – Wage and salary policy – Motivation – Theories of Motivation: Maslow, Herberg and Mc Gregor Theories – Motivation in cooperatives.
- UNIT IV Performance Appraisal - Definition and Objectives – Performance Appraisal in cooperatives – Employer Employee relationship in cooperatives: Need – Trends in cooperatives – causes for strained relationship – suggestions – Labours’ Participation: Factors – Labour participation in cooperatives.
- UNIT V Human Resources Accounting - Definition – objections, methods of computations of HRA – Quality Circle: Meaning, features, QC in cooperatives – Consultancy in cooperatives: need, areas and present position.

Text Book

1. Nakkiran. S. *A Treatise on Co-operative Management*, Rainbow Publication, Coimbatore, 2007.

Reference Books

1. Kulandaiswamy. V, *Text Book of Cooperative Management*, Arudra Academy, Coimbatore 2002.
2. Kamat. G.S. *New Dimensions of Cooperative Management*, Himalaya Publishing House, New Delhi, 2001.
3. Decenzo and Robbins, *Human Resource Management*, Printice Hall of India, 1998.
4. Khanka, S.S. *Human Resource Management*, S.Chand & Co., New Delhi, 2003.
5. John H. Bernardian and Joyce E.A. Russell, *Human Resource Management – An Experimental Approach*, McGraw Hill, New York, 1993.

SEMESTER VI
MAJOR XXIV
PRACTICAL TRAINING AND PROJECT REPORT

This paper consists of two phases i.e., Phase-I: Practical Training (50 Marks) and Phase – II: Project Report (50 Marks)

Phase I - Practical Training

Objective of the Practical Training: To provide for field observational exposure on various types of cooperative institutions and incubation training on the functioning of cooperative institutions.

Mode of Practical Training: The training will be observational study visits to various categories of Cooperatives from primary to apex levels and to various offices of the government Department of Cooperation. This has to be done under the guidance and supervision of a faculty [staff - in charge] who will accompany the students. The students are expected to maintain a record of this observational study visits in which they shall record all the information they have gathered during the visits. Suitable Proforma may be devised by the Department.

Assessment of the Training and Record: Training and Record will be assessed by a committee consisting of the Head of the Department of Cooperative Management [internal examiner], one faculty [staff - in charge] of the training programme and the external examiner. The Assessment will be made on the basis of the following:

	Internal Examiner	External Examiner	Total
	40 %	60%	50 marks
A. Record	10 marks	15 marks	25 marks
B. Viva – Voce	10 marks	15 marks	25 marks

A. Record: The Record will contain all the information, the student has gathered during the observational study visit. The Record will be assessed on the basis of the following criteria.

1. Whether Practical working known is recorded well.
2. Whether the observation have been presented well (sequence of ideas, clarity, use of tables and diagrams, etc.)
3. Whether the student actively participated in the study (keep observation, interview, discussion, meeting etc.)
4. Whether key problems have been identified and analyzed
5. Whether conclusions and recommendation are sound and useful.

B. Viva-Voce: The Viva-voce examination will be conducted by a committee consisting of one faculty [Staff - in charge] of the training programme, internal examiner, and the external examiner on the basis of the following criteria.

- 1) Factual information about the cooperatives
- 2) Knowledge of the problems and solutions
- 3) Clarity and Expression

Phase II - Project Report

Objective of the Project Report: To enable identification of research problems in cooperative institutions and analyze the problem through research and preparation of research report.

Method of Carrying Project Work: For the purpose of project work, students will be taken individually or divided into batches as decided by the department. Each individual/batch shall be attached with one faculty in-charge who will serve as supervisor/guide. Each individual/batch shall consult and fix the suitable title for the project report with their respective guides. Each individual/batch of students is to be assigned for project data collection for the period of two weeks in different types of cooperative institution/office

During the stay at institution/office, the students should learn and collect necessary data for the project report. Within ten days since the completion of the data collection, she/he/they have to submit a project report not less than 40 pages as per the format instructed by the Department.

Assessment of the Project Report: The project work will be assessed by a faculty in-charge of project work/Head of the Department Cooperative Management (Internal Examiner) and an External Examiner appointed by the University. The Assessment will be made on the following basis.

	Internal Examiner	External Examiner	Total
	40 %	60%	50 marks
A. Project Report	10 marks	15 marks	25 marks
B. Viva – Voce	10 marks	15 marks	25 marks

A. Project Report: The Project Report will be assessed by the internal and external examiners and weightage will be given to aspects like understanding of work done, procedures as well as identification of problems.

B. Viva – Voce: The Viva-Voce examination will be conducted by the internal and external examiners on the basis of the Project Report. The criteria for Viva-Voce test will be,

- 1) Factual information about the cooperatives
- 2) Knowledge of the problems and solutions
- 3) Clarity and Expression

The University will appoint an external examiner to evaluate the practical training record and project report separately. Both the internal and external examiners will evaluate each of the above items independently and the marks awarded by them will be taken as final marks.