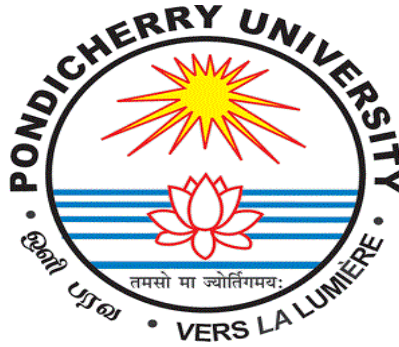


PONDICHERRY UNIVERSITY



NEPSYLLABUS AND REGULATIONS

FOR

**B.COM. CO-OPERATIVE
MANAGEMENT (HONORS)**

AFFILIATED COLLEGES

FROM THE ACADEMIC YEAR (2023-24)

PONDICHERRY UNIVERSITY

BACHELOR OF COMMERCE(B.COM) DEGREE COURSE-NEP REGULATIONS

(WITH EFFECT FROM ACADEMIC YEAR 2023-24 onwards)

AIM OF THE COURSE:

The B. Com (General / Foreign Trade/Corporate Secretaryship / Co-operative Management/ Professional Accounting) Degree programme provides ample exposure to subjects from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry as well as to become future entrepreneurs and thus play thereof a key contributor to the economic development of the country.

DURATION OF THE COURSE:

The duration of the B. Com (General / Foreign Trade / Corporate Secretaryship / Co-operative Management/ Professional Accounting) Degree programme shall be for four academic year so eight semesters with exit options.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the B.Com (General/Foreign Trade/Corporate Secretaryship/Co-operative Management/Professional Accounting) Degree shall require to have passed the Higher Secondary Course examination (+2) of any board or equivalent recognized by the Pondicherry University, having Accountancy with Commerce/Business Studies.

For lateral entry, candidates who passed Diploma in Commerce or Diploma in Modern Office Practice (3 years course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B.Com Degree Programme.

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 (General/Foreign Trade/Corporate Secretaryship/Co-operative Management/ Professional Accounting) Degree shall comprise the following.

Part I - Language (For the first two years only: Any one of the Part I language at the option of the candidate. This includes Hindi, Tamil, Malayalam, Sanskrit, Telugu, French and Bengali). The syllabus and text books for the Language courses are as prescribed by Pondicherry University NEP guidelines from time to time.

Part II - English for First two years only). The syllabus and text books for the English courses are as prescribed by Pondicherry University NEP guidelines from time to time.

Part III – Includes Major Disciplinary courses (MJD compulsory) and Minor Disciplinary courses, (MID choose as per requirement given in the course structure), Multi-Disciplinary courses (MLD compulsory), Ability Enhancement Compulsory Courses (AECC), Skill Enhancement Courses (SEC) (any one) and NEP value Added Course (I & II compulsory). The syllabus and text books for major courses are as prescribed by the Board of Studies in Commerce, Pondicherry University from time to time.

EXAMINATION (In line with CBCS prescriptions with few changes) There shall be examinations at the end of each semester i.e. December/ April. A student who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent semester examinations. No student shall be permitted to register for a subsequent examination without having registered at the first appearance. In this regard, the 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 students through the principals of the respective Colleges.

PATTERN OF EXAMINATION

The End-Semester examination for each course in a Programme of Study shall be conducted by the Pondicherry University for a maximum of 75 marks and Internal Continuous Assessment for 25 marks.

1. Internal Assessment: Internal assessment for all courses which do not have practical shall have twenty-five marks in total assessed through at least two Internal Assessment tests (15 marks), term courses / assignments / seminars / case demonstrations / presentations / write-ups/viva etc. (5 marks) and attendance (5 marks). Question paper for the First Internal Test is to be from the units covered in the syllabus up to the test time to assess the knowledge of students and for these internal tests, question paper is to be from the Practical Exercises given in each paper of the syllabus. The following weightages shall be given to attendance:

95%-100%	(5 marks)
90%-94%	(4 marks)
85%-89%	(3 marks)
80%-84%	(2 marks)
75%-79%	(1 mark)

Internal Assessment for the courses which have practical like Computer Applications in Business /E-Commerce two practical exams (10 marks each) are to be conducted with 20 marks in total and 5 marks for attendance as prescribed above. It is required to add theory questions with the practical. It is to ensure that students are equipped with required skill of the subjects.

Internal Assessment marks shall be displayed on the notice board a week before the commencement of end- semester examinations and students are expected to sign on the internal marks prepared by the department for onward transmission to University when required.

2. End Semester Examinations: Students who have adequate attendance and participated in internal assessment process are eligible for end semester examinations. Student who did not take part in internal assessment process is not eligible for end semester examinations. It is the responsibility of the course teacher /Department/College for not registering them for end semester examinations.

- a) **Examinations for the Courses which do not have practical:** End-semester examination for all such courses which do not have practical shall be conducted by the University and the duration of the examinations shall be 3 hours. Maximum marks are 75 (Seventy-five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.
- b) **Examinations for the courses which have practical:** End Semester Examinations for all such courses which has practical like Computer Applications in Business, E-Commerce shall purely be internal without any University examinations; course teacher who teaches these courses are responsible for conducting these

examinations. Students' practical skills are to be assessed through only practical exams for three hours' duration; if needed, some theory questions can be added with practical. Maximum marks are 75 (Seventy- Five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.

- c) **Passing Minimum:** To pass a course the student must secure minimum of 40 out of 100 marks (40%) in the internal and the end- semester examination put together. A student who has earned the required number of 120/160 credits by clearing all the required courses shall be declared as pass and entitled to get B. Com Degree and B. Com (Honesty) respectively even if he/she could not clear optional courses which were taken in excess of the required number of courses.

SUPPLEMENTARY EXAMINATION

A failed student who meets the attendance requirement may be permitted to register for the next end-semester examination in the following semester itself. Students who have failed due to insufficient attendance should repeat the course as and when offered.

EVALUATION: Theory/Practical examinations will be evaluated by Pondicherry University.

ATTENDANCE:

No student with less than 75% in any particular course shall be permitted to attend the end-semester examination and shall be given grade FA- failure due to lack of attendance. A student who has been awarded FA shall repeat the course when offered. The Principal/Head of the Department shall ensure that the candidate is informed about the lack of attendance before the commencement of end-semester examination and confirm that such candidates are not permitted to write the examination.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Classification of a student into I Class, II Class and III Class based on CPGA will be according to the CBCS guidelines under NEP also.

AWARD OF THE DEGREE:

The student should have undergone the prescribed course of study with the exit option for a period of not less than 4 years and passed the prescribed examination in all the courses/years. Further, a student will get a maximum of 6/8 years only from the year of admission to pass all the courses and get the B. Com Degree and B. Com (Hons) respectively as prescribed by the NEP guidelines of Pondicherry University time to time.

REVISION OF REGULATIONS AND CURRICULUM:

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

QUESTION PAPER PATTERN UNDER CBCS

FOR QUANTITATIVE SUBJECTS

SECTION A: Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

SECTION B: Answer any 2 out of 3 questions (2X20 Marks = 40 Marks) **FOR OTHER**

SUBJECTS

SECTION A: Answer all questions (5X2 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 questions (2X15 Marks = 30 Marks)

FACULTY REQUIREMENTS AND WORKLOAD:

Every faculty member shall be assigned workload as per the UGC norms. In addition to regular handling classes, teachers are required to participate in preparation of detailed syllabus, designing of the teaching plan, invigilation, course setting, evaluation of answer scripts during continuous assessment and any other duties as and when assigned by the Principal or University authorities. Teachers shall associate with organizing practical lab sessions, internships, field visits, industrial tours, and guided project work etc., as per directives of the Principal/Head of the institution.

- As per the UGC guidelines for course with three credits minimum 45 (15 weeks' x 3 hours per week) hours, for four credit courses 60 hours (15 weeks' x 4 hours), and for two credit courses 30 hours (15 weeks x 2 hours) of teaching/lecture hours is a must in addition to two weeks for two internal tests.

Faculty requirements in Departments shall be as per UGC guidelines and based on teachers and student's ratio of 1:20. Faculties are expected to have any M. Com and NET (Commerce) / Ph.D (Commerce) / M.Com (CM) and NET (relevant Discipline) / Ph.D (CM) to teach B.Com courses (Commerce, Finance, Taxation, Business Mathematics, Business Economics, Cost and Financial Accountancy, Banking, Marketing Management, Business Management, Human Resources Management TALLY, Computerized Accounting). Allied subjects (like Indian Economy, Micro and Macro Economy, General Mathematics, General Statistics) and specialized subjects (like Foreign Trade, Cooperative Management and Corporate Secretaryship) are to be taught by the faculty who are qualified with respective degree and NET / Ph.D. in the respective subjects.

MinimumNumberofFacultyRequired:

Semester	Subject	No.ofFaculty Required	Semester	Subject	No.ofFaculty Required
I	Basic Language and Literature (AEC)	1	II	BasicLanguageand Literature(AEC)	1
	Functional Language(AEC)	1		Functional Language(AEC)	1
	Spoken Communication (AEC)			Spoken Communication (AEC)	
	MJD Major Subjects	3		MJD Major Subjects	3
	Minor (MID) Subjects	1		Minor (MID) Subjects	1
	SEC Subjects	0		SEC Subjects	0
III	Basic Language and Literature (AEC)	1	IV	Basic Language and Literature(AEC)	1
	Functional Language(AEC)	1		Functional Language(AEC)	1
	Spoken Communication (AEC)			Spoken Communication (AEC)	
	MJD Major Subjects	5		MJD Major Subjects	5
	Minor (MID) Subjects	0		Minor (MID) Subjects	0
	SEC Subjects	0		WP/Internship	
V	MJD Major Subjects	5	VI	MJD Major Subjects	5
	Minor (MID) Subjects	0		Minor (MID) Subjects	0
	SEC Subjects	0		-	
VII	MJD Major Subjects	3	VIII	MJDMajorSubjects	2
	Minor (MID) Subjects	2		Minor (MID) Subjects	3

Chartered Accountant, Cost Accountant, Bank Managers (Senior Level), Stock Brokers (Senior Level), Senior Managers, from Business Establishments and Higher Co-operative Officials from concerned sector / RCS also can be appointed as adjunct / visiting faculty.

INDUSTRIAL VISIT AND INTERNSHIP:

During the first year and second year summer breaks all students are expected to take up internship for 30 days each with any business establishment (like Co-operatives, MSME, Audit Firms, Stock Broking firms, Forex Traders, Company administration, NGOs., etc.) with monitoring by the faculty adviser from the concerned Department. Students should receive certificate of internship from the responsible officer of the business establishment and submit it along with the report consisting of day wise learnings during the internship. Students from Islands are to be brought to mainland

for such internship by the College/Government for such internships if no business establishments are available in adequate number. During the third semester students should be taken for industrial visit to enhance the practical knowledge and industrial visit report should be submitted to the college for further perusal and they are subjected to verification by University. Students from Islands are to be taken on visit to main land by the College/Government. The head of the Department with the approval of the principal of college should certify and submit the list of students who have successfully completed internship and industrial visit.

LEARNER SUPPORT SERVICES: The ICT-based support services to be provided by the College for the learners of B.Com. Programme are listed below:

1. Website: The College has to develop full-fledged official website for the learners and general public. All the necessary information is provided to the learner through this website. The website is linked with the social-networking site like Facebook for interaction among the learners, faculty members and stake holders.
2. Community Radio Service: The Community Radio, being a platform for the community for taking up community issues, is also a platform to broadcast several educational programmes that includes debates, discussions, and talk shows.
3. Akashvani Phone-in Programme: The College has to make arrangement to offer one-hour live phone-in counseling programme through AIR, Puducherry where officers and members of the faculty from the College clarify queries of listeners/learners via telephone.
4. e-SLM: An e-learning portal may be launched by the College. It is also a digital repository where the study materials are uploaded for the benefit of the learners. All the study materials of the programme can be assessed in this portal.
5. Open Access Journals Search Engine (OAJSE) may be developed to provide easy access to various open access Journals across the world.
6. Mobile App: The College has to develop a mobile application to connect the learners 24x7 with the College.
7. SMS and e-mail Alert Facility: The College has to initiate an SMS and e-mail alert facility for learners regarding news, events and learner-related information of the College.
8. Learners can write email to any official's/faculty member through this mail id. Queries raised through this e-mail id are addressed by concerned official/faculty members of the College.
9. TV programme: The College has to initiate a half an hour live educational programme through a TV Channel.

REQUIREMENTS OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:

Laboratory Support:

Commerce has more practical application to business and businesses are run with modern technology and therefore, colleges are expected to have computer lab separately for UG Commerce students with licensed software like TALLY, MS Excel, SPSS, and SAP. College has to ensure that minimum one computer system for two students enrolled for the B.Com course. Adequate servers and power backup should also have installed.

Library Resources:

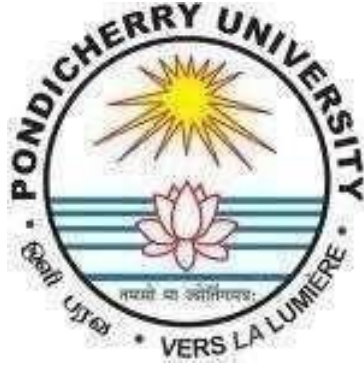
Library services are to be offered to the learner through physical library facilities set up by the College. The Central Library has to have text books to add 5 books for each subject every year from the list of books provided in the syllabus for each paper.

Magazines and Newspapers: The following magazines should be subscribed by the college and made available in the central library for student's references:

1. Chartered Accountant
2. Management Accountant
3. Company Secretary
4. Commerce
5. Management
6. Marketing
7. Financial Express
8. Business Line
9. Currency and Finance
10. Economic Times
11. Co-operatives
12. Agricultural & Rural Development
13. Nanayam (Tamil)

E- Journals: The Central Library should subscribe for e-journals from JSTOR (www.jstor.org), and the resources are very much necessary for academic and research community of the Commerce discipline. Hard copies of **five National and five international journals** should be subscribed and made available for reference for each subject like Finance, Marketing, Human Resources Management, Cost Accounting, Financial Accounting, Stock Market, Taxation and Management.

Digital Library: Digital Library is to locate, digitize, preserve, collect and make accessible the accumulated wisdom of the institute's output to the global community. The resources of the Digital Library include Administrative Documents, Conference / Seminar Proceedings, Faculty Publications, Newsletters, Annual Reports, Public Lectures, Convocation Addresses, Working Papers, etc.



PONDICHERRYUNIVERSITY

PUDUCHERRY

B.Com (CO-OPERATIVE MANAGEMENT)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER NEP

B.COM (CO-OPERATIVE MANAGEMENT) COURSE STRUCTURE-UNDER NEP

SEMESTER WISE CREDITS AND HOURS OF WORK WITH

EFFECT FROM ACADEMIC YEAR 2023-2024

ANNEXURE II

SEMESTER WISE CREDITS AND HOURS OF WORK AS PER NEP-B.COM (CO-OPERATIVE MANAGEMENT)

SEMESTER - I				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD1	Major Disciplinary courses (compulsory)	MJD-1-FinancialAccounting	4	5
MID1	Minor Disciplinary courses(choose anyone)	MID-1(A)-Business Economics	4	5
		MID-1(B)-Cooperative Enterprises Development		
		MID-1(C).-Cooperatives in Agricultural and Rural Development		
MLD 1	Multi-Disciplinary courses (compulsory)	MLD-1.(Natural Sciences)- Herbal Nutrition/ Basic Botany/ Basic Zoology/ Basic Microbiology/ Fundamentals of Biotechnology	3	4
AEC I&II	Ability Enhancement courses I&II English or IndianLanguage	AEC-1(A).Basic Language and Literature	2+1	4
		AEC-1(B).Functional Language		
		AEC-1©.Spokencommunication		
		AEC-2(A).Basic Language and Literature		
		AEC-2(B).Functional Language		
		AEC-2©.Spokencommunication		
SEC	Skill Enhancement Course (Anyone)	SEC-1(A)-EntrepreneurialSkills&Practices	3	4
		SEC-1(B)-PersonalityDynamics		
		SEC-1(C)-ComputationalSkills		
VAC	NEP Value Added common Courses I&II (compulsory)	VAC-1.EnvironmentalEducation	2	4
		VAC-2.UnderstandingIndia (Theory/Field based)	2	4
		Total Credits/Total Hours of Work	20 Credit	30Hours

Departmentfloats2to3streamsof minor courses (Allied/specialisations/elective) and student chooses any one

SEMESTER-II				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD2	Major Disciplinary courses (compulsory)	MJD-2-Business Organisations & Management	4	5
MID2	Minor Disciplinary courses (choose anyone)	MID-2(A) Principles and Practice of Cooperation	4	5
		MID-2(B)-Fundamentals of Cooperative Lending		
		MID-2(C)- Agri-Business Management		
MLD 2	Multi-Disciplinary courses (compulsory)	MLD-2.(Physical Sciences)- Electronics in Everyday Life/ Chemistry in Everyday Life/ Science and Society/ Energy in Everyday Life/ Basic Mathematics	3	4
AEC III& IV	Ability Enhancement courses III&IV English or Indian Language	AEC-3(A).Basic Language and Literature	2+1	4
		AEC-3(B).Functional Language		
		AEC-3©.Spoken communication		
		AEC-4(A).Basic Language and Literature		
		AEC-4(B).Functional Language		
AEC-4©.Spoken communication				
SEC	Skill Enhancement Course (Anyone)	SEC-2(A)-Accounting in Excel	3	4
		SEC-2(B)-E-Filling		
		SEC-2(C)-E-Commerce		
VAC	NEP Value added common courses I & II (compulsory)	VAC-3.Health&Wellness/Yoga Education	2	4
		VAC-4.DigitalTechnologyEducation (Theory/Field based)	2	4
		Total Credits/Total Hours of Work	20 Credit	30Hours

SEMESTER-III				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD3	Major Disciplinary courses (compulsory)	MJD 3: <u>Business Law</u>	4	5
MJD4		MJD 4: <u>Marketing Management in Co-operatives</u>	4	5
MID3	Minor Disciplinary courses (choose anyone)	MID-3(A): Cooperative Credit and Banking	4	5
		MID-3(B):Cooperatives and Producer Organizations		
		MID-3(C): Cooperative Education and Training		
MLD 3	Multi- Disciplinary courses (compulsory)	MLD-3.(Humanities & SocialSciences)- Basic Economics Concepts and Measurement/ Basics of Accounting/ French for Beginners/ Commercial Geography/ Introduction to Public Administration	3	4
AEC V& VI	Ability Enhancement courses V&VI English or Indian Language	AEC-5(A).Basic Language and Literature	2+1	4
		AEC-5(B).Functional Language		
		AEC-5©.Spokencommunication		
		AEC-6(A).Basic Language and Literature		
		AEC-6(B).Functional Language		
		AEC-6©.Spokencommunication		
SEC	Skill Enhancement Course (Anyone)	SEC-3(A)-E-Banking Practices	3	4
		SEC-3(B)-Tally-Prime		
		SEC-3(C)-Web Designing		
		Total Credits/Total Hours of Work		

SEMESTER-IV				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD5	Major Disciplinary courses (compulsory)	MJD 5: <u>Cost Accounting</u>	4	5
MJD6		MJD 6: <u>Company Law</u>	4	5
MJD7		MJD7: <u>BusinessStatistics</u>	4	5
MID4	Minor Disciplinary courses(choose anyone)	MID-4(A): Non-Credit Cooperatives	4	5
		MID-4(B): <u>Cooperative Business Communication</u>		
		MID-4(C):Managing Risks in Cooperatives		
AEC VII& VIII	Ability Enhancement courses VII&VIII English or Indian Language	AEC-7(A).Basic Language and Literature	2+1	4
		AEC-7(B).Functional Language		
		AEC-7©.Spokencommunication		
		AEC-8(A).Basic Language and Literature		
		AEC-8(B).Functional Language		
	AEC-8©.Spokencommunication			
Project	WP/Internship	Community Engagement	2	6
		Total Credits/Total Hours of Work	20 Credit	30Hours

SEMESTER-V

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD8	Major Disciplinary courses (compulsory)	MJD8: <u>Management Accounting</u>	4	5
MJD9		MJD9: <u>Indian Financial System</u>	4	5
MJD10		MJD10: <u>Income Tax Law & Practice</u>	4	5
MID5	Minor Disciplinary	MID-5(A): Computer Application in Business	4	5
	courses (choose anyone)	MID-5(B)_Service Marketing and Cooperatives		
		MID-5(C): Contemporary Legal Framework		
SKD	Skill Enhancement Course	MJD15–Summer Internship	4	6
		Total Credits/Total Hours of Work	20 Credit	26Hours

SEMESTER-VI

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD11	Major Disciplinary courses (compulsory)	MJD11: <u>Money and Banking</u>	4	5
MJD12		MJD12: <u>General and Cooperative Audit</u>	4	5
MJD13		MJD13: <u>Financial Management</u>	4	5
MJD14		<u>MJD14: Cooperative Practical Training and Project Report</u>	4	5
MID6	Minor Disciplinary courses (choose anyone)	MID-6(A): <u>Cooperative Law</u>	4	5
		MID-6(B): <u>Cooperative Accounting</u>		
		MID-6(C): <u>Talent Management</u>		
		Total Credits/Total Hours of Work	20 Credit	25 Hours

SEMESTER-VII

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD16	Major	MJD16: <u>Management Information System and Cooperatives</u>	4	5
MJD17	Disciplinary courses (compulsory)	MJD17: Cooperative Management and Administration	4	5
MJD18		MJD18: <u>Cooperative Development in India & Abroad</u>	4	5
MID7	Minor Disciplinary courses (choose any one)	MID-7(A): <u>Strategic Management for Cooperatives</u>	4	5
MID8		MID-7(B): <u>Rural Marketing & Cooperatives</u>		
		MID-7(C): Financial Statement Analysis		
MID8		MID-8(A): Dynamics of Cooperation	4	5
		MID-8(B): MSME Management		
		MID-8(C): Rural Industrialization And Entrepreneurship Development		
		Total Credits/Total Hours of Work	20	25 Hours

SEMESTER-VIII

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD19	Major Disciplinary courses (compulsory)	MJD19: <u>Business Development Plan for Cooperatives</u>	4	5
MJD20		MJD20: Sustainable Development and Cooperatives	4	5
MID	Research Project or Major Disciplinary Course (Choose one) Or 3 Major Disciplinary Courses	Research Project (Methodology Based) Related to Cooperative Management	12	15
		Or 1. Research Methods for Business Analysis 2. Human Resource Management in Cooperatives 3. International Trade and Sustainability Governance	4*3	5*3
Total Credits/Total Hours of Work			20	25Hours

SEMESTER - I				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD1	Major Disciplinary courses (compulsory)	MJD-1-FinancialAccounting	4	5
MID1	Minor Disciplinary courses(choose anyone)	MID-1(A)-Business Economics	4	5
		MID-1(B)-Cooperative Enterprises Development		
		MID-1(C).-Cooperatives in Agricultural and Rural Development		
MLD 1	Multi-Disciplinary courses (compulsory)	MLD-1.(Natural Sciences)- Herbal Nutrition/ Basic Botany/ Basic Zoology/ Basic Microbiology/ Fundamentals of Biotechnology	3	4
AEC I&II	Ability Enhancement courses I&II English or IndianLanguage	AEC-1(A).Basic Language and Literature	2+1	4
		AEC-1(B).Functional Language		
		AEC-1©.Spokencommunication		
		AEC-2(A).Basic Language and Literature		
		AEC-2(B).Functional Language		
		AEC-2©.Spokencommunication		
SEC	Skill Enhancement Course (Anyone)	SEC-1(A)-EntrepreneurialSkills&Practices	3	4
		SEC-1(B)-PersonalityDynamics		
		SEC-1(C)-ComputationalSkills		
VAC	NEP Value Added common Courses I&II (compulsory)	VAC-1.EnvironmentalEducation	2	4
		VAC-2.UnderstandingIndia (Theory/Field based)	2	4
		Total Credits/Total Hours of Work	20 Credit	30Hours

SEMESTER-I

MJD 1-FINANCIAL ACCOUNTING

Course Objectives: To make the students learn the basic accounting records, statements and to prepare them.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.
2. Prepare Bank Reconciliation Statement and record the transactions
3. To Analyse and prepare the final accounts of a sole traders.
4. Familiarize with the various methods of depreciation as per AS6

UNIT I

Accounting–Definition–Branches of Accounting–Objectives of accounting–Methods of accounting

- Double Entry System of Accounting - Accounting Concepts and Conventions Accounting standards in India, International accounting standards– Preparation of Journal and Ledger.

UNIT II

Subsidiary Books – Meaning – Advantages– Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book-Cashbook – Single column, Double column and Three column cashbook– Petty cash book – Imprest system – Journal proper.

Trial Balance- Errors disclosed by Trial Balance – Errors not disclosed by Trial Balance - Rectification of Errors - Classification of errors – Suspense A/c.

UNIT III

Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement– Causes of the difference between Cash book and Pass book – Preparation of Bank Reconciliation Statement.

UNIT IV

Final Accounts of Sole Traders: Meaning of Final Accounts – Utility of Final Accounts – Components of Final Accounts– Manufacturing Account- Trading Account– Profit and Loss account– Balance Sheet -Adjusting Entries – Treatment of Closing Stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples

Unit-V

Depreciation Accounting - Meaning – Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation – methods of providing depreciation - Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method - Insurance Policy Method – Revaluation Method.

(Problems–80%&Theory20%)

Practical Exercises: The learners are required to:

- Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein.
- Collect and examine the balance sheets of business Organisations to study how these are prepared.
- Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
- Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
- Prepare financial statements manually and using appropriate software.
- Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Text Book

T.S. Reddy & Dr. A. Murthy, 2019: Advanced Accountancy- Volume: I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.

Books for References

1. S.P. Jain, K. L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition
Kalyani Publishers, Ludhiana
2. R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and
Company Ltd., New Delhi.

**SEMESTER I
MID1 (A): BUSINESS ECONOMICS**

Course Objective: To familiarize the students with basic concepts of Business Economics

Learning Outcomes: After completing the course the students would be able to:

- Understand Basic problems of an economy and concept of business cycles
- Learn the theory of Demand and related concepts
- Understand the theory of supply and Consumer Behaviour.
- Obtain knowledge about the theory of Production, Costs and Revenue.
- Identify various types of Markets.

UNIT-I

Introduction to Business Economics: Meaning of Business Economics – Scope of Business

Economics - Basic problems of an Economy- Role of Price Mechanism - Concept of Business Cycles:

Meaning of Business Cycles –Phases of Business Cycles -Features of Business Cycles –Causes behind Business Cycles.

UNIT-II

Theory of Demand: Theory of Demand - Meaning and determinants of demand - Law of demand and Elasticity of demand - Price elasticity, Income elasticity and Cross elasticity.

UNIT- III

Theory of Supply and Consumer Behaviour - Meaning and determinants of supply - Law of supply - Elasticity of supply -Theory of consumer's behaviour- Marshallian approach and Indifference curve approach - Demand Forecasting.

UNIT-IV

Theory of Production – Theory of Production-Meaning and Factors of production-Laws of Production -The Law of Variable Proportions and Laws of Returns to Scale - Producer's equilibrium – Theory of Cost -Concepts of Costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

UNIT-V

Market Structure - Various forms of markets - Meaning and characteristics – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets.

Practical Exercises: The learners are required to:

- 1) Apply concept of demand analysis in real life;
- 2) Study various effects in changes in demand and supply in consumption;
- 3) Visit local markets and classify firms into various markets;
- 4) Visit any industrial unit and study its production process;
- 5) Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
- 6) Visit any industrial unit and classify its cost into fixed and variable costs;
- 7) Analyse the effects of changes in demand and supply on pricing policies.

Text Books:

1. Dr. S. Sankaran, 2015, Business Economics, Margham Publications, Chennai.

Reference Books:

1. Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata Mc Graw Hill Publishing Company Ltd, New Delhi
2. CA. G. Sekar, CA. B. Saravana Prasath, Business Economics & Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

SEMESTER I

MID1 (B)- COOPERATIVE ENTERPRISES DEVELOPMENT

Learning Objectives

The Learning Objectives of this course are as follows:

- Familiarity with different aspects towards the development of Cooperative enterprises
- Understand the formation of cooperative organization in line of other organization
- Promote the sector for social development

Learning outcomes The Learning Outcomes of this course are as follows:

- Develop proficiency for creating business model with cooperative aspects
- Creating culture to development of the Cooperative organization
- Ability to know and form the organization
- Exposure to cooperative legal framework
- Idea generation for New Generation Cooperatives

UNIT I

Uniqueness of Cooperatives

Distinguish Cooperative business from investor owned business - Normative Character - Complex Aims System - Superior Value Structure - Distinct Economic Process - Democratic Control - Harmony with Macro-Policy of State

UNIT II

Sociology of Co-operation

Socio-cultural factors promoting or retarding Cooperative behavior – Cooperation as a social movement – Informal Cooperatives – Social groups and Community – Cooperatives as an agent for social changes.

UNIT III

Formation/Organization of Cooperative Societies/ Enterprises

Motivation, Training-cum-Exposure visit to the existing cohesive groups of people - Support of any NGOs/Development Institutions - Forming a core Group – Carrying out a Feasibility Study – Preparing a Business Plan – Convening the first General Meeting – Submitting Proposal for Registration – Approval and Commencement of Business.

UNIT IV

Registration of Cooperative Societies/ Enterprises

Legal Provisions of Registration under the State Cooperative Societies Acts / Multi-State Cooperative Societies Act, 2002 – Online system of Registration of Cooperative Societies - Roles of the Registrar of Cooperative Societies in the respective Cooperative Societies Acts / Multi-State Cooperative Societies Act, 2002.

UNIT V

Co-operative Development Model:

Self-help and State aid models – Federal and Unitary models – Integrated models – Limited and unlimited liability models - Cooperation as economic sector – New Generation Cooperatives.

Note: Some of the theoretical concepts would be dealt with practical exposure by taking students for Cooperatives or field experts can be invited to share the existing conditions

References:

- Kulandaiswamy, V. 2002, Text Book of Cooperative Management, Arudra Academy, Coimbatore.
- Business Development Policy – Tamilnadu Cooperative Union, Chennai
- Vidwans M.D. 1956, Cooperative Law in India, Sahithya Bhavan Publishers, New Delhi,.
- Government of Tamilnadu, Tamilnadu Cooperative Societies Act of 1983
- Government of Tamilnadu, Tamilnadu Cooperative Societies Rules of 1988.
- Government of India, Multi-State Cooperative Societies Act, 2002.
- Cooperative Management and Administration, ILO/COOP, ISBN 92-2-106319, 1988.
- Henry, Hagen (1998) Framework for Cooperative Legislation, ILO.
- Promoting Cooperatives-A guide to ILO Recommendation 193,
<http://www.coop.ac.uk/downloads/Promoting%20Co-operatives.pdf>

SEMESTER – I

MID-1(C) COOPERATIVES IN AGRICULTURAL AND RURAL DEVELOPMENT

Course Objectives: To realize the importance of cooperative and its contribution in agricultural and rural development

Learning Outcomes: After completion of the course, the learners will be able to:

1. Know and understand the influence of cooperatives in development of agricultural sector
2. Explore that how cooperative organizations are taking place in rural development
3. Understand the formation and functions Panchayat Raj / Local Govt set-up in rural areas
4. Know about different types rural cooperatives

UNIT I Rural Development:

Concept and Significance of Rural Development - different approaches to Rural Development in India - various Rural Development Programmes / Schemes - Panchayati Raj System: Concept, Structure and role & policies of Panchayati Raj Institutions (PRI) in development of rural economy - PRI & Cooperatives.

UNIT II Cooperatives in Development of Farming System Role of Cooperatives in Development of Farming System - Joint cooperative farming (JCF) / contract farming – lessons from successful cases of JCF system.

UNIT III Cooperatives in Agriculture Development Share of agriculture in the national income, agriculture as a source of livelihood, employment, raw materials, capital for development and manpower - Role of Cooperatives In Agriculture Development – Input Supply, Procurement, Storage, Processing, Value Added Processing Activities, Marketing of Agriculture Produce through Cooperatives – Farmers Producers Organisations.

UNIT IV Cooperatives in Allied Agriculture Development

Role of cooperatives in allied agriculture sectors / activities – Animal Husbandry, Fisheries, Poultry, Piggery, Sericulture Cooperatives – Dairy Cooperatives – Tree Cooperatives

UNIT V Cooperatives in Business Planning and Marketing

Registration and Storage of Warehousing Development and Regulatory Authority (WDRA) - Business Storage / Business Planning and Marketing - Entrepreneurship Development Programmes for Rural Micro Enterprise and Small Skill Industries.

REFERENCES:

- **Nakkiran. S. 2006 "Cooperative Management: Principles and Techniques", Deep and Deep Publication, New Delhi, ISBN: 9788176297974: Fifth Edition.**
- **Arora R.C., "Development of Agriculture and Allied Sectors", S. Chand Co., New Delhi.**
- **Mathur.B.L.(1996) Rural Development and Cooperation, Jaipur: RBSA Publishers.**
- **Prasad D. R., "Cooperation and Rural development", Books Link Cooperation, Narayanguda, Hyderabad**
- **Desai Vasant, Rural Development - Volume I to VI, Himalaya Publishing House, Bomaby, Anasary Road New Delhi.**
- **Katar Singh, Rural Development Principles, Policies and Management - Sage Publication New Delhi.**

SEMESTER- I
MLD-1-HERBAL NUTRITION

Credits:3 & Hours4

Learning Outcomes Students will be able to

1. Gain knowledge on common herbs used as food, their botanical classification and culinary use
2. Acquire knowledge on herbs and their drug interactions, toxicity and herbal product regulations

Course Outcomes

1. Acquire more knowledge about the common herbs, their nutritional properties and their regulations
2. Gain more knowledge about the healing properties of common medicinal plants and their use in traditional healthcare systems
3. Utilize these herbs as food and supplements

Unit-I

Definition of herb, herbal Nutrition, Selection, identification and authentication of herbs, Processing of herbal raw material. Introduction to Medicinally important Plant parts: Fruits, Leaves, Stem and its modifications (underground and aerial), Roots. Importance of medicinal plants – role in human healthcare – health and balanced diet.

Unit-II

Study of some medicinally important families with reference to systematic position. Diagnostic features and medicinal uses only: Meliaceae, Myrtaceae, Apiaceae, Asclepiadaceae, Solanaceae, Lamiaceae, Euphorbiaceae, Zingiberaceae, Musaceae and Poaceae. Cultivation methods – Crop protection – Harvesting – Storage and Protection – Marketing and utilization – Export of medicinally important (General aspects).

Unit -III

Nutritional content of common Indian herbs, Phenolic content, Carotenoids, minerals and essential oils. Significance of common herbs, culinary herbs, cooking methods of herbs – Basil, Cherril, Chimes, Cilantro, Dill, Mint, Oregano, Parsley, Rosemary, Sage, Tarragon, Thyme, Lemongrass.

Unit-IV

Plants in day today life – Ocimum sanctum, Centella asiatica, Solanum trilobatum, Cassia auriculata, Aloe vera. Nutritive and medicinal value of some fruits (Guava, Sapota, Orange, Mango, Banana, Lemon, Pomegranate) and vegetables - Greens (Moringa, Solanum nigrum) Cabbage.

Unit-V

Common herbal dietary supplements, possible side effects and drug interactions – Black cohosh, Cranberry, Curcumin, Echinacea, Garlic, Ginkgo biloba, Gingeng, Goldenseal, Green tea extract, Kava-kava, Milkthistle, Saw palmetto, St. John's wort, Valerian, Pharmacokinetics of herbal supplements.

Text Books:

1. Gokhale, S.S., C.K. Kokate and A.P. Purohit (1994) Pharmacognosy. Nirali Prakashan. Pune.
3. Farooqi, A.A., and B.S. Sreeramu (2004). Cultivation of Medicinal and Aromatic Crops. University Press (India) Pvt. Ltd., Hyderabad.

References:

1. Mukherjee, P.W. Quality Control of Herbal Drugs: An Approach to Evaluation of Botanicals. Business Horizons Publishers, New Delhi, India, 2002.
2. Herb Nutrient and drug interactions: Clinical implications and therapeutic strategies (2008) Mitchell Bebel Stargrove Jonathan Treasure Dwight L. McKee, Published by Elsevier-Health Sciences Division

WEBLINKS

1. Natural Medicines Comprehensive Database. Available at <http://www.naturaldatabase.com> last accessed on April 2, 2013
2. <https://www.aafp.org/pubs/afp/issues/2017/0715/p101.html>

SEMESTER 1
MLD-I: BASIC BOTANY

Total Credit: 3 & Hours: 4

Course Objective and Outcome: This course will provide an understanding on plant cells, major plant groups and plant ecology and diversity. On successful completion of the course, students will be able to understand – the cell and its types with emphasis on plant cells; the major groups of plants; the concept of ecology and biodiversity and the importance of plants and their role in human life.

Unit I Cell and Anatomy: Introduction to cell and its types - Prokaryotes and Eukaryotes; Study of plant cells; Introduction to tissues - simple and complex; Study of Leaf - monocot and dicot; Structure and function of flower.

Unit II Ecology and Plant Diversity: Five Kingdom concept; Study of major groups - Bacteria, Algae, Fungi, Bryophytes, Pteridophytes, Gymnosperms and Angiosperms (only general characteristics) Concepts of ecology; Structure and function of ecosystem; Trophic organization - food chain and food web; Ecological pyramid; Ecosystem types in India; Case study of any one of the following in relation to Andaman and Nicobar Islands - forest ecosystem, aquatic ecosystem (marine or freshwater) and mountain ecosystem. Concept of biodiversity hotspot.

Unit III Plants and Human Affairs: Important vascular plants and products used as food, textiles and medicines, oils and perfumes; Spices of Andaman & Nicobar Islands; Study of harmful plants; Advantages and disadvantages of genetically modified plants

Reading List

1. Campbell NA, Reece JB (2008) Biology, 8th edition, Pearson Benjamin Cummings, San Francisco.
2. Evert RF, Eichhorn SE (2012) Raven Biology of Plants, 8th edition, New York, NY: W.H. Freeman and Company.
3. Singh V, Pandey PC, Jain DK (2001) A Text Book of Botany. Meerut, UP: Rastogi and Co.
4. Odum EP (2005) Fundamentals of ecology. Cengage Learning India Pvt. Ltd., New Delhi.
5. The edition. Ambast and Ambast (2002) A text book of Plant Ecology. CBS publisher and Distribut

SEMESTER 1
MLD-1: BASIC ZOOLOGY

Total Credit: 3 & Hours: 4

Course Objective and Outcome: The objective of the paper is to understand biodiversity, habitat, adaptation organization of animals and their economic importance. At the end of the course the students will understand the significance of animals in the biosphere and their economic importance and need for the conservation of their habitats

Unit -I General classification of Animal Kingdom – general characteristics of Invertebrate, Chordata and Vertebrata. Parasites of human – Plasmodium, Tapeworm. Vector and vector control – mosquitoes

Unit -II Economic importance of insects – honey bee, silk worm. Economic importance of Mollusca – pearl oysters, shells. Fish culture

Unit-III Geographical distribution of animals; Land and aquatic animals; Corals and coral reefs; Importance and threat to biodiversity

Reading List

1. Arumugam N. (2017). *Developmental Zoology*, Saras Publication, Nagercoil, Tamilnadu.
2. Ghosh, K. C. and Manna, B. (2015): *Practical Zoology*, New Central Book Agency, Kolkata
3. Nair NC, Leelavathy S, Soundara Pandian N and Arumugam N. (2013). *A Text Book of Invertebrates*, Saras Publication Nagercoil, Tamilnadu.
4. Thangamani A, Prasanna Kumar S, Narayanan LM, Arumugam N. (2013). *A Text Book of Chordates*, Saras Publication, Nagercoil, Tamilnadu.

SEMESTER 1
MLD-1: BASIC MICROBIOLOGY

(Credits: **Theory-3 & Teaching Hours-4**)

Course objective:

To understand the basics of microbiology and to know the role in environment. To provide fundamental understanding of the microbial world, basic structure and functions of microbes, metabolism, nutrition, their diversity, physiology and relationship to environment and human health. To impart practical skills of isolation and manipulating conditions for their propagation. To ensure the students to understand about the structure and function of microorganisms.

UNIT-I (10 hours)

Microbial Diversity: Basics of microbiology, History and Scope of microbiology, General features and Classification of Archaea, Bacteria, Fungi, Algae, Protozoa, Viruses and Prions. Differences between prokaryotic and eukaryotic organisms.

UNIT-II (15 hours)

Ultrastructure of Bacteria: Sub-cellular structures-

Cell wall of bacteria and its biosynthesis, Cell envelope - capsule and slime layer, Cellular appendages - pili, flagella and fimbriae, Cell membrane, inclusion bodies, Plasmid DNA and chromosomal DNA. **Bacterial genetics-** conjugation, transduction (generalized and specialized), and transformation.

UNIT-III (15 hours)

Microscopy: Staining- Principles and types of staining (simple and differential) **Microscopy** - Instrumentation, principles and applications of light microscopes (bright field, dark field, phase contrast, fluorescent microscopes) and electron microscopes (transmission and scanning electron microscopes)

UNIT-IV (10 hours)

Microbial Nutrition: Classification of microorganisms based on their nutritional types, Preparation of media, types of media, culturing of microbes, Microbial growth curve, viral replication: lytic and lysogenic cycles, Isolation, preservation and maintenance of microorganisms, Aerobic and Anaerobic culturing of bacteria, Effect of biotic and abiotic factors on the growth of organisms.

UNIT-V (10 hours)

Microbial Control: Sterilization, disinfection, antisepsis, fumigation. Physical control: Temperature (moist heat, autoclave, dry heat, hot air oven and incinerators), desiccation, osmotic pressure, radiation, UV-light, electricity, ultrasonic sound waves, filtration. Chemical control: Antiseptics and disinfectants (halogens, alcohol, gaseous sterilization)

Course Learning Outcomes (CLO):

Students will be able to

1. Define the science of microbiology, its development and importance in human welfare.
2. Describe historical concept of spontaneous generation and the experiments performed to disprove.
3. Describe some of the general methods used in the study of microorganisms.
4. Recognize and compare structure and function of microbes and factors affecting microbial growth.
5. Demonstrate aseptic microbiological techniques in the laboratory and check sources of microbial contamination and their control.

Text Books:

- M.J.Pelczar Jr.E.C.S.ChanandN.R.Kreig, Microbiology(5th edition), TataMaCraw-Hill, New Delhi;
- R.Ananthanarayanan.andC.K.JayaramPanickar, TextbookofMicrobiology(9th edition), OrientLongmanPublications, NewDelhi
- LansingM.Prescott, John.P.Harley, DonaldA.Klein, 1999. Microbiology(9th edition) WCB MaCraw-Hill, NewYork;

Furtherreading:

- Sundararajan
S(2003). CollegeMicrobiology, revised edition, Vardhanapublications, Bangalore.
- R.C. Dubey, D.K.Maheswari, A Text book of Microbiology (2005), S.Chand & C7ompanyLtd.NewDelhi

SEMESTER
MLD-1-FUNDAMENTALS OF BIOTECHNOLOGY

(Credits: 3 THEORY & Teaching Hours-4)

Learning Objectives: This course introduces the basics and fundamental concepts of biotechnology that covers the diversity of life, different kingdoms of living life, as well as applications of biotechnology in several fields.

Course Outcome: The students will be able to learn the basics biology, classification of the living organisms, nomenclature, and anatomy of different living systems. Also, they will be learned cell biology and application of biotechnology.

Unit-I

Biodiversity and Classification: Classification of the living organisms -five kingdom classification concepts. Salient features of animals-non-chordates up to phylum level and chordates up to class level; salient features of plants-Angiosperms up to class.

Unit-II

Structural arrangements of animal and plant systems: Anatomy and functions of animal organs- digestive, circulatory, respiratory, nervous, and reproductive. Anatomy and functions of dicots and monocots plants.

Unit-III

Cell-

Fundamental unit of life: Differentiate between plant and animal cell; cell envelope; cell membrane, cell wall. Cellular organelles- structure and function; endoplasmic reticulum, Golgi apparatus, lysosomes, vacuoles, mitochondria, ribosomes, plastids, microbodies; cytoskeleton, cilia, flagella, centrioles; nucleus.

Unit-IV

Human Diseases and Public Health Issues: Pathogens and parasites causing human diseases (dengue, chikungunya, dengue, filariasis, ascariasis, typhoid, pneumonia, common cold, amoebiasis, ring worm) and their control; cancer, diabetes, HIV and AIDS; Adolescence- drug and alcohol abuse.

Unit-V

Biotechnological Applications: General perspectives of Biotechnology: Genetic engineering applications of biotechnology. Application of Biotechnology in health and agriculture: Production of Human insulin and vaccines.

Text Books

1. The Cell: A Molecular Approach. 2019, 8th Edition, Oxford University Press, Author: Geoffrey Cooper.
2. Biotechnology Fundamentals, 2017, 2nd Edition, CRC Press, Author: Firdos Alam Khan
3. Life: The Science of Biology, 2012, 10th Edition. Authors: David E. Sadava, David M. Hillis, H. Craig Heller and May Berenbaum.
3. Biology of Plants, 2005, 7th Edition, New York: W. H. Freeman and Company. ISBN 0-7167-1007-2 Authors: Raven Peter H, Evert Ray F and Eichhorn, Susan E.
4. General Microbiology, 2007, 5th edition, MacMillan Press. Authors: Stanier R. Y, Adelberg E. A and Ingraham J. L

SEMESTER I

SEC – 1(A) – ENTREPRENEURSHIP SKILLS AND PRACTICES

Course Objectives: To expose students to the concepts of Entrepreneurship and to enable them to start a small business enterprise.

Learning Outcomes: After completion of the course, learners will be able to:

1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
4. Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.
5. Create a Business Plan.

UNIT- I

Entrepreneurship: Meaning – Evaluation of the concept of the entrepreneur – Characteristics of successful entrepreneur – Functions – Needs for an entrepreneur – Types of an Entrepreneur – Intrapreneur – Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development. **Women Entrepreneurship:** Concept of Women Entrepreneur – Functions of Women Entrepreneur – Growth of Women Entrepreneurship in India – Problems of Women Entrepreneur – Developing Women Entrepreneur – Limitations of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur.

UNIT- II

Entrepreneurial Development Programmes: Meaning of Entrepreneurial competency – Major Entrepreneurial competencies – Meaning of EDP – Need for EDP – Objectives of EDP – EDP in India – Phases of EDP – Problems of EDP.

UNIT- III

Institutional Finance & Support to Entrepreneur: Need for Institutional finance – Commercial banks
– IDBI – IFCI – ICICI – IRBI – SFC – SIDCS – SIDBI – EXIM bank – Need for institutional support – NSIC
– SIDO – SSIB – SSID – SISI – DIC – TCO.

UNIT- IV

Micro & Small Enterprises: Meaning – Definition – Micro & Macro units – Characteristics, Objectives and essentials of Small Scale Enterprises – Steps in stepping up of small enterprises – Role of micro enterprises in economic development – Problems of Micro and small Enterprises

UNIT- V

Sources of business ideas and tests of feasibility: Significance of writing the business plan / project proposal including feasibility analysis; Contents of business plan / project proposal; Designing business

processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission / presentation and appraisal thereof by external agencies, such as financial / non-financial institutions **Mobilizing Resources:** Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Practical Exercises: The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Text Book:

1. S.S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd., New Delhi.
2. Renu Arora .S.K. Sood, Revised Ed . 2004, Entrepreneurial Development, Kalyani Publishers, Ludhiana.
3. Desai .V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.

Books for Reference:

1. Desai .V. (2009). Dynamics of Entrepreneurial Development and Management, Mumbai: Himalaya Publishing House.
2. Dollinger .M.J (2008). Entrepreneurship: Strategies and Resources, New Jersey: Prentice Hall.
3. Hisrich .R., Peters .M., & Shepherd .D (2017). Entrepreneurship, New York: McGraw Hill Education.
4. Rao .T.V., & Kuratko .D.F (2012). Entrepreneurship: A South Asian Perspective, Boston: Cengage Learning.
5. Yadav .V, & Goyal .P (2015). User innovation and entrepreneurship: case studies from rural India. *Journal of Entrepreneurship & Innovation*, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

SEMESTER – I SEC-1(B)-PERSONALITY DYNAMICS

Objectives

- The meaning of the personality
- Determinants of the personality
- Personality types and assessment to enhance mental health

UNIT 1 - Personality-meaning-Definition-Determinants of personality-Genetic Determinants-Social Determinants-cultural Determinants- Psychological Determinants-Development of personality Need for personality development Guidelines to improve personality.

UNIT -II -Theories of personality-Freudian theory-Jung's analytical psychology-Defense mechanism-Displacement-Repression-Projection-Reaction formation-fixation and Regression-The dynamics of personality.

UNIT III - Stress –Concept of stress-Stressful situations and life transition-Stress arousing events-Personal crisis-Bereavement and grief- Stress coping skills-Assessing stress-social support.

UNIT IV- Mental Health-Concept-Definition-Factors that influence mental health Significance of youth period-Specific mental health problems of rural youth.

UNIT V- Personality -Approaches and personality assessment-Uses of personality assessment-Projective techniques-Rorschach inkblot test-Thematic apperception test (TAT)

Reference books

Wittig,A.E. and Williams G III.Psychology-An introduction. New Delhi. Mc Graw Hill Book Co (international student edition) 1984

Baron, R.A, Byrne, D and Kantowitz, B.H. Psychology, understanding human Behaviour. NY. Holt, Rinehart and Winston,1980 De fruyt, f. [2001]

Personality and individual difference Hall, C.S., & Lindzey, G.theories of personality Halle, larry. A&Ziegler Daniel.1981.personality theories, New Delhi ;mc craw hill ltd.

SEMESTER – I
SEC-1(C) - COMPUTATIONAL SKILLS

Course Objectives: To enable students to gain understanding of mathematical applications to business activities.

Learning Outcomes: After completing the course, the student shall be able to:

1. Acquire proficiency in using different mathematical tools (Ratio, matrices and mathematics of finance) in solving real life business and economic problems

UNIT I

Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage. Interest: Simple interest – compound interest (reducing balance and flat interest rate) – equated monthly installments (EMI) – Problems.

UNIT II

Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates– Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix– homogeneous system– Solution of non-homogeneous system of linear equations (not more than three variables)– Conditions for existence and uniqueness of solution–Solution using inverse of the coefficient matrix – Problems.

UNIT III

Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions– Absolute value function
– Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function– Profit function – Production function – Utility function – Consumption function.

UNIT IV

Arithmetical Logical Reasoning Analogy Blood Relation Directional Sense Number and Letter Series Coding – Decoding, Calendars, Clocks, Venn Diagrams, Seating Arrangement Syllogism, Mathematical Operations

UNIT V

Competitive Review – Quantitative Aptitude, Quantitative Ability (Basic Mathematics) Number Systems - LCM and HCF, Decimal Fractions, Simplification Square Roots and Cube Roots – Average, Problems on Ages, Surds & Indices, Percentages Problems on Numbers.

SEMESTER I
VAC-1.ENVIRONMENTALEUCATION

Course Objective: The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology- society-economy.

Learning Outcomes: After completion of the course, learners will be able to:

1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyse various projects and initiatives with respect to ecosystem restoration;
3. Interpret significance of carbon footprints;
4. Describe the environmental issues and their possible repercussions on the plant in the next few decades;
5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

UNIT I

Introduction Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows–material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

UNIT II

Environmental Concerns: Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

UNIT III

Measurement and Reporting ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

UNIT IV

Green Business Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies).Green Reporting. National Green Tribunal: Structure, composition and functions.

UNIT V

Emerging Trends Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

Practical Exercises: The learners are required to:

1. Setup an Eco - Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the plant in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same; 6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
6. Analyse the case study entitled “Energize Employees with Green Strategy” (Winston,2009),and prepare a report

on your learning from the same;

7. Analyse green reporting initiatives taken by a company of your choice;
8. Identify a firm using Green Marketing to sell its product. Analyse its strategy and present a report on your key learning from the same

Text Books

1. Basu, M., & Xavier, S. (2016). Fundamentals of Environmental Studies. Cambridge: Cambridge University Press.
2. Basu, R.N.(2000).Environment University of Calcutta.
3. CSE India.(ND). Understanding EIA. <https://www.cseindia.org/understanding-eia-383>.
4. Winston, A. (2009). Energize Employees with Green Strategy. Harvard Business School Publishing.
- Enger, E., & Smith, B. (2010).Environmental Science: A Study of Interrelationships, Publisher: McGraw Hill Higher Education.
5. Kumar,S.,& Kumar,B.S.(2016).Green Business Management, Hyderabad: Thakur Publishing Pvt. Ltd.
6. Mitra, A. K., & Chakraborty, R. (2016). Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd

SEMESTER-I
VAC-2.UNDERSTANDINGINDIA

Course Overview:

The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also focus on developing an understanding among students of Indian society, Indian knowledge systems and cultural heritage.

Course Objective and Outcome:

The course aims at making the students understand India from global, national and local perspectives. A student would be able to understand India in geographical, historical, social, cultural and political settings. At the end of the semester, the students will be able to appreciate the multicultural and multifaceted nature of India.

Unit I: Geography of India

- India on the map of the world and its neighbouring countries
- Geographical diversities

Unit II History of India

- India's Freedom Struggle
- An introduction to Indian knowledge systems

Unit III: Communicating Culture

- Oral narratives: Myths, tales and folklore
- An introduction to Indian knowledge systems

Unit III: Communicating Culture

- Oral narratives: Myths, tales and folklore
- Introduction to the Tribal Cultures of India

Unit IV: Indian Social Structure

- Continuity and change of the Indian Social Structure: Caste, Community, Class and Gender

Unit V: Understanding Indian Polity

- The evolution of State in India: Nature and origin
- Interpretation India: Traditional, Modern and Contemporary
- Constitution as a living document

REFERENCES

Unit I: Geography of India

- Ramesh Dutta Dikshit, Political Geography: Politics of Place and Spatiality of Politics, Macmillan Education, 2020.
- Deshpande C. D., 1992: India: A Regional Interpretation, ICSSR, New Delhi
- Johnson, B. L. C., ed. 2001. Geographical Dictionary of India. Vision Books, New Delhi.
- Mandal R. B. (ed.), 1990: Patterns of Regional Geography – An International Perspective. Vol. 3 – Indian Perspective.
- Tirtha, Ranjit 2002: Geography of India, Rawat Publs., Jaipur & New Delhi.
- Pathak, C. R. 2003: Spatial Structure and Processes of Development in India. Regional Science Assoc., Kolkata
- Tiwari, R.C. (2007) Geography of India. Prayag Pustak Bhawan, Allahabad 12. Sharma, T.C. (2013) Economic Geography of India. Rawat Publication, Jaipur

Unit II: History of India

- <https://iksindia.org>
- Bose D. M., S. N. Sen and B. V. Subbarayappa ed. (1971) A Concise History of Science in India, Indian National Science Academy, New Delhi.
- Chandra, Bipan, Amal Tripathi & Barun De (1972), Freedom Struggle, National Book Trust, New Delhi
- Husain, S. Abid. (2003). The National Culture of India, National Book Trust, New Delhi.
- Kapoor, Kapil and Avadesh Kumar Singh ed. (2005), Indian Knowledge Systems, 2 Volumes, DK Printworld, New Delhi.
- Mohanta, Basant Kumar and Vipin Kumar Singh ed. (2012), Traditional Knowledge System and Technology in India, Pratibha Prakashan
- History of Technology in India, 3 Volumes (1997-2012), Indian National Science Academy, New Delhi.
- The Cultural Heritage of India Series, 8 Volumes (2002), Ramakrishna Mission Institute, Calcutta

Unit III: Communicating Culture: Tellings, Representations, and Leisure

- Kanak Mital, “A Santhal Myth, Five Elements” & M.D. Subash Chandran, “Peasant Perception of Bhutas, Uttara Kannada” in Prakrti, The Integral Vision, Vol. 1 (Primal Elements – The Oral Tradition, edited by Baidyanath Saraswati), pp. 119-125; 151-166.
- K. Ramanujan, “‘A Flowering Tree’: A Woman’s Tale”, Oral Tradition, 12/1 (1997): 226-243.
- Stuart H. Blackburn, “The Folk Hero and Class Interests in Tamil Heroic Ballads”, Asian Folklore Studies, Vol. 37, No. 1 (1978), pp. 131-149.
- Beatrix Hauser, “From Oral Tradition to “Folk Art”: Reevaluating Bengali Scroll Paintings”, in Asian Folklore Studies, Vol. 61, No. 1 (2002), pp. 105-122.
- Komal Kothari, “Myths, Tales and Folklore: Exploring the Substratum of Cinema” pdf .

Unit IV: Indian Social Structure

- Singh, Y. (1968). Caste and Class : Some Aspects of Continuity and Change. Sociological Bulletin, 17(2), 165–186. <https://doi.org/10.1177/0038022919680205>
- Singh, Y. (1986). Modernization of Indian Tradition: A Systemic Study of Social Change. India: Rawat Publications.
- Singh, Y. (1986). Modernization of Indian Tradition: A Systemic Study of Social Change. India: Rawat Publications.
- Gupta, D. (2000). Interrogating caste: understanding hierarchy and difference in Indian society. India: Penguin Books.
- Rege, S. (1996). Caste and Gender: The Violence Against Women in India. Italy: European University Institute.
- Xaxa, V. (2008). State, Society, and Tribes: Issues in Post-colonial India. India: Dorling Kindersley (India), licencees of Pearson Education in South Asia.
- Uberoi, P. (1994). Family, Kinship and Marriage in India. India: Oxford University Press
- Robinson, R. (2004). Sociology of Religion in India. India: SAGE Publications.
- Srinivas, M. N. (2000). Caste: Its 20Th Century Avatar. India: Penguin Books Limited.
- Jamil, G. (2021). Women in Social Change.SAGE Publishing India.
- Bhasin, K. (2000). Understanding Gender.

Unit V: Understanding Indian Polity

- Madhav Khosla. The Indian Constitution. New Delhi, Oxford University Press, 2012.
- Ramachandra Guha. Makers of Modern India. Cambridge, Mass., The Belknap Press of Harvard University Press, 2013.
- Thapar, Romila. Indian Cultures as Heritage: Contemporary Pasts. London, Seagull Books, 2021.
- Venkataraghavan Subha Srinivasan. The Origin Story of India's States. Penguin Random House India Private Limited, 25 Oct. 2021.
- J Sai Deepak. India That Is Bharat : Coloniality, Civilisation, Constitution. New Delhi, Bloomsbury, 2021.

SEMESTER-II				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD2	Major Disciplinary courses (compulsory)	MJD-2-Business Organisations & Management	4	5
MID2	Minor Disciplinary courses (choose anyone)	MID-2(A) Principles and Practice of Cooperation	4	5
		MID-2(B)-Fundamentals of Cooperative Lending		
		MID-2(C)- Agri-Business Management		
MLD 2	Multi-Disciplinary courses (compulsory)	MLD-2.(Physical Sciences)- Electronics in Everyday Life/ Chemistry in Everyday Life/ Science and Society/ Energy in Everyday Life/ Basic Mathematics	3	4
AEC III & IV	Ability Enhancement courses III & IV English or Indian Language	AEC-3(A).Basic Language and Literature	2+1	4
		AEC-3(B).Functional Language		
		AEC-3©.Spoken communication		
		AEC-4(A).Basic Language and Literature		
		AEC-4(B).Functional Language		
AEC-4©.Spoken communication				
SEC	Skill Enhancement Course (Anyone)	SEC-2(A)-Accounting in Excel	3	4
		SEC-2(B)-E-Filling		
		SEC-2(C)-E-Commerce		
VAC	NEP Value added common courses I & II (compulsory)	VAC-3.Health & Wellness/Yoga Education	2	4
		VAC-4.Digital Technology Education (Theory/Field based)	2	4
		Total Credits/Total Hours of Work	20 Credit	30Hours

SEMESTER– II
MJD 2- BUSINESS ORGANISATION AND MANAGEMENT

Course Objectives: To acquaint learners with the basics of business concepts and functions, forms of business organization, and functions of management.

Learning Outcomes: After completion of the course, the learners will be able to:

1. Distinguish and explained ach form of business;
2. Explain principles and functions of management implemented in the Organisation;
3. Identify and explain the managerial skills used in business;
4. Analyse the concept of Delegation of Authority, coordination, and control.

Unit I

Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership– Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family– Meaning, Advantages and Disadvantages of Co-operative Organisation.

Unit II

Joint Stock Company Joint Stock Company- Meaning, Definition, Characteristics- Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter- Characteristics - Kinds-Preparation of Important Documents-Memorandum of Association
- Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).

Unit III

Principles and Functions of Management - Meaning- Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management-Scientific Management - meaning, objectives, relevance and criticism.

Unit IV

Planning and Organizing Meaning, Characteristics, Types of Plans, Advantages and Disadvantages– Approaches to Planning - Management by Objectives (MBO)- Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations -Line, Staff Organisations, Line and Staff Conflicts.Functional Organisation, Span of Management - Meaning- Determining Span- Factors influencing the Span of Supervision.

Unit V

Authority, Coordination, and Control Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control– Types (post, current, and pre-control).Requirements for effective control.

Practical Exercises: The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association / rules and regulations/bye laws for the form of business organisation chosen in Unit 1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

Text Books:

- 1 Koontz, H., & Weihrich, H. (2008).Essentials of Management. New York: McGraw Hill Education.
2. Gupta, C.B., Business Management by, Sultan Chand Publication
3. Drucker Peter., Practice of Management, Pan Books, London
4. Maslow,A.H.,Frager,R.,&Cox,R.,MotivationandPersonalityHarper&RowNew York
5. Virmani, B.R., The Challenges of Indian Management, Response Books, New Delhi

Books for References

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.
2. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.Singh, B.P., & Singh, A.K. (2002).Essentials of Management. New Delhi: Excel Books.

SEMESTER II
MID-2(A) - PRINCIPLES AND PRACTICE OF COOPERATION

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

Learning Outcome: After completion of the course, learners will be able to:

1. Understand the core values and identity of the cooperative enterprises
2. Identify and know the different schools of cooperative thoughts
3. Cognize the universally accepted principles of the co-operative enterprises with a background history
4. Familiarize the various committee and recommendations made on cooperative development in India
5. Identify the practice of co-operative education and training as well as institutional arrangements made for cooperatives

- UNIT I Cooperation: Definition, salient features, and 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.

Practical Exercise: The learners are required to :

1. Prepare, analysis and make relevant of their cooperatives with principles of cooperation
2. Make them students to prepare the model and need based training schedule for different types of cooperatives
3. Study and prepare the principles present over there in cooperatives functioning in their areas

Text Book

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

Reference Books

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

Note: Latest edition of text books shall be used.

SEMESTER- II
MID-2(B)- FUNDAMENTALS OF COOPERATIVE LENDING

Course Objectives: To expose the students to imparts knowledge on fundamentals of cooperative lending practices

Learning Outcomes: After completing the course learners will be able to:

- Explain the lending practices in Cooperatives
- Make students to understand the lending principles
- Analyse the risk and credit management
- Make them to know requirements & regulations of banking lending practices
- Know about the importance of Cooperative lending

Unit I

Bank Lending: Definition - Principles of Lending - Various Credit Products/Facilities - Working capital and Term Loans - Credit Appraisal Techniques - Approach to lending - Credit Management - Credit Monitoring - NPA Management - Priority Sector Lending - Factoring - Ancillary Services – Remittances - Safe Deposit Lockers

Unit II

Principles of Bank Lending - Style of Credit - Classification of Advances According to Security - Modes of Creating Charge Over Assets - Secured Advances - Purchase & Discounting of Bills - Non Fund Based Facilities - Credit Worthiness of Borrowers

Unit III

Credit Management: Introduction to credit risk management- The Credit Process - Credit Selection - Credit Risk - Application of Credit Risk Measurement - Objectives of Credit Portfolio - Credit Risk Loss Distribution Credit Rating Systems -The Economics of Credit - The Basel Accords

Unit IV

Banking Regulations And Financial Stability: Need And Importance Of Banking Regulations In India - Banking Regulation Act 1949 - KYC And AML Guidelines - Banking Fraud - Banking Code - Basel Norms - SARFAESI Act - Arcs - Banking Ombudsman Scheme - Policies With Respect To Priority Sectors And MSMEs.

Unit V

Essential of Cooperative Credit - Evolution and Growth - Revival - Rural Cooperatives - Types of Credit Short - Term, Medium and Long Term Credit - Need for the Institutional Credit for Agricultural and Rural Development - Credit Classification - Production Credit - Conception Credit. Priority Sector Lending - lending to SHGs - JLG - Rural artisans - Loans to Weaker Section

References

- Abdul Kuddus. K.A and A.K. Zakir Hussain. Cooperative Credit and Banking, Limra Publications, Chennai
- Karmaker K.G., Rural Credit and Self Help Groups, Sage Publications, New Delhi.
- Nakkiran, S. and John Winfred, A, Cooperative Banking In India, Rainbow Publications, Coimbatore.
- Gupta, R K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
- Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.
- Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
- Santhanam.B, Banking Theory Law and Practice, Margam Publications.

MID 2 (C). AGRI-BUSINESS MANAGEMENT

Objective: To enable students to know about agri-business management and its practices and motivate them to go for agri-business entrepreneur.

Learning Outcome: After completion of the course, learners will be able to:

1. Gain knowledge about agri-business management
2. Familiarize the nature of land pattern and productivity nature in agricultural Marketing.
3. Cognize with infrastructure and extension services towards agri-business management
4. To understand with various agencies and organizations are supports to agri-business management
5. Make them to learn about nature and scope of agricultural inputs marketing

UNIT-I

Agri-business: Meaning, definition, history scope and nature of agri-business. Distinction between agriculture and agribusiness, Concept of agri-business management. Changing dimension of agricultural business - Share of agricultural sector to rural economy of India- Role of Cooperatives in promotion of agribusiness - Constraints in Agribusiness.

UNIT-II

Agri-business Management- distinctive features, nature and components. Status in developed and developing nations - Classification of enterprises - Forms of business organizations - Agro based industries- importance and classification.

Farm Size, Land Utilization and Cropping Pattern, Agricultural Productivity - Causes of Low Productivity in Agricultural, measures taken to improve the productivity.

UNIT-III

Infrastructure and extenuation services for Agriculture: Meaning of infrastructure - Infrastructure necessary for Agribusiness: Market infrastructure, Institutional infrastructure. Agricultural Extension Services: Meaning of Agricultural Extension, Basic Principles of Extension, Agricultural Extension Services, Agricultural Extension Methods.

UNIT-IV

Agri-business ecosystem: Export Promotion Councils, APEDA, MPEDA, MOFPI, Small Farmers' Agri-business Consortium (SFAC), Food Safety and Standards Authority of India, Public Policy relating to import and export of agricultural commodities

UNIT-V

Marketing of Agribusiness Inputs: Input marketing- An overview, Nature and scope of demand, Promotional media, Nature of competition, Framework for Understanding the Market for Inputs.

Practical Exercises:

1. Preparations of projects and Feasibility reports for agribusiness entrepreneur.
2. Prepare the Case study
3. Prepare the proposal for obtaining financial supports from respective agencies

Text Book

Long, Oliver & Coale. 1979. *Introduction to Agribusiness Management*, New York: Mc Graw-Hill Book Company.

B.Com (Co-operative Management)

Reference Books:

1. S.S.Johl, T.R.Kapoor Fundamentals of farm business management
2. James G.Beierlein & Michael W.Woolverton. 1991. *Agribusiness Marketing: The Management Perspective*, New Jersey: Prentice Hall.
3. Robert E.Branson & Douglass G.Norvell. 1983. *Introduction to Agricultural Marketing*, New York: Mc Graw-Hill Book Company.
4. Tyagi. B.P., "Agricultural Economics and Rural Development", Jai Prakashan Nath & Co Garh-Nauchandi, Chauraha Garh Road, Meerut-250002.
5. Mamoria C.B. & Tripathi.B.B., "Agricultural Problems of India", Century Printers, S.N. Marg Allahabad,
6. John Matthai, *Agricultural Co-Operation in India*, Reliance Publishing House, New Delhi

SEMESTER II
MLD-2-Electronics in Everyday Life

(3 credits -45hours)

This course aims to introduce a non-specialist student to the world of digital and smart devices thenanoscience and nanotechnology behind it, all covering thefollowingtopics(45LecturesTotal).

- Binarysystemofnumbers.
- Differencebetweenanaloganddigitalssystemsofelectronics.
- Conceptsofmemory(bits,bytes,speed).
- Different digital devices: desktops, tablets, laptops, flash drives,printers,scanners (componentsoperationandcommunication).
- Introductiontosensors.
- Smartdevices:Touchandvoice-enableddevices(suchasphones,tablets,ATMs,etc.).
- Technologiesofinter-devicecommunication.
- Innovativeapplications,societalimpact,andbarrierstoimplementation.
- Futureelectronicdevices.
- Introductiontonanoscienceandnanotechnology

SEMESTER II
CHEMISTRY IN EVERYDAY LIFE

Learning Objectives:

- To study functional food additives and food adulteration
- To study soaps and detergents, manufacturing process and environmental hazards
- To study chemical composition of cosmetics and perfumes
- To study the chemical nature of glasses, ceramics and plastics in daily use

Learning Outcomes:

- Learn about food adulteration, food additives and artificial sweeteners, saccharin, cyclamate and aspartate in the food industries
- Understand the chemistry of soaps and detergents and their action
- Know about the ingredients in commonly used cosmetics and perfumes
- Gain knowledge about glasses and ceramics and their properties
- Learn the nature of the plastics used in everyday life and natural substitution for plastic

Unit I: Food additives

(12 Hours)

Functional food additives and its importance, food adulteration, detection of food adulterations, food safety laws and fssai regulations. Food colours – permitted and non-permitted – Flavours – natural and synthetic, artificial sweeteners, toxic effect of additives.

Unit II: Soaps and Detergents

(12 Hours)

Soaps and Detergents – saponification, classification, cleansing action of soap, manufacturing process, additives, fillers, flavours, bleaching agents and enzymes used in commercial detergents, environmental hazards.

Unit III: Cosmetics and perfumes

(12 Hours)

Cosmetics and perfumes – classification, ingredients and regulations, bathing oils, face creams, talcum powder, skin products, hair dyes, shaving cream, shampoo, conditioners, nail polish, deodorants, antiperspirants, oral hygiene products, toxic effect of cosmetics.

Unit IV: Glasses and ceramics

(12 Hours)

Glasses and ceramics – classification, manufacturing process, composition and properties of glasses, soda glass, borosilicate glass, coloured glass, photosensitive glass, armoured glass, safety glass, important clays and feldspar, plasticity of clay, ceramic and its types, white pottery, glazing, applications.

Unit V:Plasticsindailyuse

(12Hours)

Plastics in daily use. Polymerization process (brief). Thermosetting and thermoplastic polymers. Use of PET, HDPE, PVC, LDPE, PP, PS, ABS, and others. Recycling of plastics. Biodegradable plastics. Environmental Hazards of plastics. Paper news print, writing paper, paper boards, cardboards. Organic materials, wood, cotton, Jute, coir –International Universal recycling codes and symbols for identification.

Reference Books:

1. Food–
The Chemistry of its components, T.P. Coultate, Royal Society of Chemistry London, 2001.
2. Engineering Chemistry, Shashi Chowla, Danpat Rai & Co., 2017.
3. Industrial Chemistry, B.K. Sharma, Krishna Prakashan Publishers, 2012.
4. Understanding Chemistry, CNR Rao, Universities Press, 1999.
5. Engineering Chemistry, Jain and Jain, Darpat Rai Publication, 17th Ed., 2015.
6. Chemistry of cosmetics, Kumari R, Prestige publications, 2018.

MULTI-DISCIPLINARY

SEMESTER II
MLD -2-SCIENCE AND SOCIETY

Unit-I

Manhattan project and definition of Modern and Ancient science in words of Prof. J. R. Oppenheimer. The first science Texts. The first theory of evolution and the 1st use of mathematics to measure the universe, nature, culture, and science.

Unit-II

The birth of scientific methods refutation of ancient authorities through observation and experimentation. Instruments and new concepts, Rules of reasoning

Unit-III

The laws of new science, two different theories of earth's present form, Unanswered questions- calculating the age of the earth, Continental drift

Unit-IV

The first systematic attempt to describe the history of life, the origin of species, the laws of heredity, cell-level discoveries, mysteries of inheritance, Darwinist reductionism, relativity, quantum jumps, the big-bang, butterfly effect

Unit-V

Distinction between heat and temperature – Evolution of temperature measurements – Kelvin's absolute temperature – Concept of triple point of water – Three laws of thermodynamics.

Textbooks

[1] Story of Science From writings of Aristotle to the Big Bang Theory by Susan Wise Bauer, W.W. Norton and Company, 2015.

Supplementary Readings

- [1] Tantra Sangraha of Nilakantha Somayajy by K Ramaswamy and M S Sriram, Hindustan Book Agency, 2011.
- [2] Hindu Astronomy by W. Brennan, (Caxton Publication India, 1998).
- [3] Indian Astronomy: Concepts and Procedure by Dr. S. Balachandra Rao.
- [4] Origin of Life by Freeman Dyson, (Cambridge University Press

SEMESTER -II

MLD-2- Energy in Everyday Life

Course Objectives

- To teach the importance of energy in life
- To sensitise the human pattern of energy consumption
- To sensitise the energy consumption and related environmental issues
- To sensitise the other possible hostile free energy technologies
- To sensitise the energy related economic impacts

Course Outcome:

- Understand the importance of energy
- Understand the human pattern of energy consumption
- Understand the energy related environmental problems
- Learn about the possible hostile-free alternative energy sources
- Understand the relevance between energy and economy

Unit-I

Energy

Introduction to Energy, atoms, energy-atom interaction, energy consumption, units of energy - Energy sources: solar energy, geothermal energy and nuclear energy - bioenergy - wind energy- ocean energy and fossil fuels - human patterns of energy consumption: internal consumption and external consumption, Global energy cycle

Unit-II

Fossil Fuel and Energy conversion

Energy sources: Fossil fuels and their types, energy content and energy potential, energy capacity measurement, energy conversion, conversion efficiency, Global potentials of fossil fuels and supply chain - origin of pollution - types of pollution and their impact on daily life
- nexus between energy, environment and sustainable development.

Unit-III

Ecology and Environment

Concept and theories of ecosystems, - energy flow in natural and man-made ecosystems.
Examples of natural and man-made ecosystems - agricultural, industrial and urban ecosystems
- Sources of pollution from energy technologies and its impact on atmosphere: air, water and soil - environmental laws on pollution control.

Unit-IV

Pollution free renewable energy Technologies

Solar Energy: potential, energy conversion through photosynthesis, Photovoltaic conversion and solar thermal energy conversion. **Wind Energy:** potential and energy conversion systems. **Ocean Energy:** potential and energy conversion principles **Bio-energy:** resources and types.

Unit-V

Energy and Economy

Energy and Economics: gross domestic product (GDP) and energy-
energy market and society-energy efficiency-exergy-
exergy and economics-energy: security- equity-
environmental sustainability index and global measure

References

1. Energy and Environment, (Eds.) Loulou, Richard; Waaub, Jean-Philippe; Zaccour, Georges (2005).
2. Energy and the Environment, Ristinen, Robert A. Kraushaar, Jack
J.A.K. Kraushaar, Jack P. Ristinen, Robert A., 2nd Edition, John Wiley, (2006)
3. Energy and the Challenge of Sustainability, World Energy Assessment, UNDP, NYork, (2000).
4. Solar Energy: principles of Thermal Collection and Storage, S.P. Sukhatme, Tata McGraw-Hill (1984).
5. Y. Goswami, F. Kreith and J.F. Kreider, Principles of Solar Engineering, Taylor and Francis, Philadelphia (2000).
6. Wind Energy Conversion Systems, L.L. Freris, Prentice Hall 1990.
7. Geothermal Energy: From Theoretical Model to Exploration and Development by Ingrid Sober and Kurt Bucher, Springer, 2013.
8. Ocean Energy: Tide and Tidal Power by R.H. Charlier and Charles W. Finkl, Springer 2010
9. Energy Economics by Peter M. Schwarz, Routledge publications (2018).

**SEMESTER II-
MLD-BASIC MATHEMATICS**

-3 CREDITS (48 HOURS)

Offered to those who had not studied Mathematics or Business mathematics in their secondary level of Education.

Unit 1: Matrices - Elementary Concepts - Evaluation of Determinant of a square matrix - Types of Matrices - Sum and product of Matrices - Inverse of a square matrix of order 2 and order 3 - Rank of Matrix.

Unit 2 : Theory of Equations - Relation between roots and coefficients - solution of equations under simple given conditions - Formation and solution of equations with imaginary and surd roots.

Unit 3 : Application of Matrices - Consistency of a system of linear non-homogeneous equations (statement only) - simple problems - characteristic equation of a square matrix

- evaluation of eigenvalues - Cayley Hamilton Theorem (statement only) - verification and computing inverse using Cayley Hamilton Theorem

Unit 4 : Differential Calculus - Differential coefficient of $f(x)$ with respect to x - rules for differentiation - Differential coefficient of standard functions - Trigonometric and Inverse trigonometric functions.

Unit 5: Differential Calculus (continued) - Logarithmic differentiation - Differentiation of one function with respect to another. Integral Calculus - Integration as the inverse process of differentiation - integration of standard functions.

BOOKS FOR STUDY

Manicavachgam

Pillay, T.K., T. Natarajan, and K.S. Ganapathy. Algebra Vol. II. Chennai:

S. Vishwanthan printers and publishers Pvt. Ltd., 2006. Chapter 2 Sections: 1-5, 7, 8, 11, 16.

Manicavachgam Pillay, T.K., T. Natarajan, and K.S. Ganapathy. Algebra Vol. I. Chennai:

S. Vishwanthan printers and publishers Pvt. Ltd., 2006. Chapter 6 Sections: 1, 9, 10, and 11

Narayanan S., and T.K. Manicavachgam Pillay. Calculus Vol. I. Chennai:

S. Vishwanthan printers and publishers Pvt. Ltd., 2004. Chapter 7 Sections: 1-3, 10, 4.1, 4.2, and 7

Narayanan S., and T.K. Manicavachgam Pillay,

Ancillary Mathematics: Book II. Chennai :

S. Vishwanthan printers

and publishers Pvt. Ltd., 2004. Chapter 1

Sections: 1.1 - 6.1

BOOKS FOR REFERENCE

Vittal, P.R. Allied Mathematics. Chennai: Margham Publications, 2002.

Narayanan S., R. Hanumantha Rao, T.K. Manicavachgam Pillay, and

P. Kandaswamy. Ancillary Mathematics Vol. I. Chennai:

S. Vishwanathan printers and publishers Pvt. Ltd., 2007. Vittal, P.R., Business Mathematics. Chennai : Margham Publications, 1999

SEMESTER II

SEC-2(A)-ACCOUNTING IN EXCEL

Course Objectives: This course provides an introduction to the role and use of models and modeling in managerial decision making, focusing on the functionality of Microsoft Excel.

Course Outcome:

1. Students will learn about using Excel to solve accounting problems.
2. Through solving problems, students will learn more about concepts and principles of accounting, including financial statements and financial analysis, as well as many accounting concepts.
3. Students will be able to navigate the Excel environment by managing workbooks, worksheets, and cells.
4. Students will be able to perform statistical and financial calculations using formulas and functions in Excel.
5. Students will be able to analyze data using logic and reference functions in Excel.
6. Students will be able to manipulate text, dates, and times using Excel functions.
7. Students will be able to develop appropriate and professional-looking charts using Excel

UNIT I Intro to Excel Accounting Application: Creation of Financials Statements, Linking Financial Statements - Formulas and Functions - Performing Quantitative Analysis Accounting Application - Ratio Analysis

UNIT II - Charts - Depicting Data - Visually Accounting Application: Summarizing Accounting Data - Datasets and Tables Managing Large Volumes of Data Accounting Application: Selecting Random Records for Audit

UNIT III Subtotals, PivotTables, and Pivot Charts Summarizing and Analyzing Data Accounting Application: Accounts Receivable Aging - What-if Analysis Using Decision-Making Tools Accounting Application: Financial Forecasting and Goal Setting

UNIT IV: Specialized Functions Logical, Lookup, Databases, and Finances Accounting Application: Bond Amortization Schedules - Statistical Functions Analyzing Statistics Accounting Application: Financial Trends and Relationships.

UNIT V Data Validation, Auditing Formulas, Text Functions, Protecting Workbooks Accounting Application: Data Security - Templates, Styles, and Macros Automating Excel Accounting Application: Lease Schedules and Financial Effects

SEMESTER II
SEC-2(B)-E-FILLING

UNIT 1: Conceptual Framework: e-filing Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and Limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

UNIT II: Income tax and e-filing of ITRs Introduction to income tax – basic terminology; types of assesses income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

UNIT III: TDS and e-Filing of TDS returns Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

UNIT IV: Conceptual framework of GST & Filing of GST returns Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess, GST Network. Input tax credit utilization. Small supplies and composition scheme. Schedule for payment of GST. Interest/penalty for late/non-filing of return.

UNIT V: Payment of GST by electronic ledger: Electronic liability register, electronic credit ledger, electronic cash ledger. GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

SEMESTER – II

SEC-2(C) - E-Commerce

Objective: The course aims to enable students to know the mechanism for conducting business through electronic means.

Learning Outcomes: After completion of the course, learners will be able to:

- Explain the concept of E-business and its various aspects;
- Acquire skills of designing a website for e-business;
- Explain about e-commerce activities and its applications;
- Comprehend about various payment gate way options;
- Assess the security issues and measures of e-business.

UNIT I

Introduction: Overview of E-Business; Origin and need of E-Business; Factors affecting E-Business, Major requirements in E-Business; Emerging trends and technologies in E-Business, E-Business models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business. Enterprise system – Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management.

UNIT II

Website Designing and Publishing :Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (WWW); Portals – steps in designing and developing E- Commerce website.

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies, and approaches.

Unit III

E-Commerce Activities and Operations: Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E- Commerce types. E-commerce business models - key elements of a business model and categories; E-Commerce Systems and Pre-requisites.E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

Unit IV

Payment Gateways Management: Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.

Unit V

Security and Legal Aspects of E-Business: E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000-provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

Practical Exercises: The learners are required to:

1. Design a Web Page in Note pad and HTML;
2. Design a web page for a hypothetical e-business model;
3. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn;
4. Open internet banking account and operate it.

Text Books

1. Chaffey .D (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education.

Books for References

1. Bajaj .K.K., & Nag .D (2017). E-Commerce, New Delhi: Tata Mc Graw Hill Pvt, Ltd.
Marilyn.G.M.,& Feinman .T (2000).Electronic Commerce: Security Risk Management and Control.
New York: Mc Graw-Hill Education.

**SEMESTER II
VAC-3.HEALTH&WELLNESS/YOGAEDUCATION
PONDICHERRY UNIVERSITY**

DPES: VALUE ADDED COURSE FOR 3 & 4 YEAR UG

HEALTH & WELLNESS, YOGA EDUCATION, SPORTS AND FITNESS

Credits: 2

Learning Objectives:

- Describing Health & Wellness programs and services offered, how to access them, and their value to their well-being.
- Learn that principles of nutrition are all important parts of overall wellness.
- To learn the basic concept of wellbeing.
- Demonstrate how to get healthy and stay healthy using multiple strategies.
- Identify healthy behaviors and practices that help to avoid and reduce health risks.
- Yoga education to practice mental hygiene.
- Yoga education to integrate moral values
- Yoga education to possess emotional stability.
- Learn the physical fitness management.

UNIT-I HEALTH & WELLNESS

Define and differentiate health and wellness - Components of health wellness and their relationship between physical activity - Local, demographic, societal issues and factors affecting health and wellness.

Diet and nutrition for health & wellness - Essential components of balanced diet for healthy living with specific reference to the role of carbohydrates, proteins, fats, vitamins & minerals - malnutrition, under nutrition and over nutrition.

UNIT-II MANAGEMENT OF HEALTH AND WELLNESS

Meaning & importance of various dimensions of wellness. Relationship of physical fitness in achieving wellness. Drugs, doping and wellness. Role of diet and exercise in health management.

UNIT-III YOGA EDUCATION

Meaning and definition of yoga and its aims and objectives - Basic principles of yoga and its importance in our daily life - Yoga for mental attitude - Mind, body, breath and emotional level for higher plan of living.

UNIT-IV YOGA PRACTICES

Types and limbs of yoga - Yoga postures – Asana - Breathing Practices – Pranayama - Relaxation-Meditation - Mudra.

UNIT-V FITNESS ACTIVITIES

Types of fitness activities - Outdoor activities – Basic movement patterns. Indoor activity – Aerobics/Dance Fitness, Resistance Training for fitness.

Reference:

1. Physical Activity and Health by Claude Bouchard, Steven N. Blair, William L. Haskell. 2. Mental Health Workbook by Emily Attached & Marzia Fernandez, 2021.
2. Mental Health Workbook for Women: Exercises to Transform Negative Thoughts and Improve WellBeing by Nashay Lorick, 2022
3. Lifestyle Diseases: Lifestyle Disease Management, by C. Nyambichu & Jeff Lumiri, 2018.

4. Physical Activity and Mental Health by Angela Clow & Sarah Edmunds, 2013.
5. The Fitness Mindset by Brian Keane
6. Health Promotion: Mobilizing Strengths to Enhance Health, Wellness, and Well-being [1 ed.] F.A. Davis Company.
7. Yoga RX: A Step-by-Step Program to Promote Health, Wellness, and Healing for Common Ailments, Broadway.
8. Advanced Hatha Yoga: Classic Methods of Physical Education and Concentration [1 ed.], Inner Traditions.
9. Yoga and Physical Education, National Council of Educational Research and Training (NCERT), India.
10. Wealth First: Winning at Weight Loss and Wellness.
11. Administration of Health and Physical Education Programme. Bucher, Charles A.
12. Treatise of Hygiene and Public Health, Ghosh, B.N.
13. Principles of Public Health Administration 2003, Hanlon, John J.
14. The School Health and Health Education, Turner, C.E.
15. Health Education (National Education Association of U.T.A.), Moss et. al.
16. The School Health Education (Harber and Brothers, New York), Nemir A.
17. Nutrition Encyclopedia, edited by Delores C.S. James, The Gale Group, Inc.
18. The Stone Age Health Programme: Diet and Exercise as Nature Intended. Angus and Robertson, Boyd-Eaton S. et al (1989)
19. Stress, How Your Diet can Help: The Practical Guide to Positive Health Using Diet, Vitamins, Minerals, Herbs and Amino Acids, Thorons, Terras S. (1994).

SEMESTER II
VAC-4.DIGITAL TECHNOLOGY EDUCATION (THEORY/FIELDBASED)
VALUE ADDED COURSES

Year	I	Course Code: CS2VA04	Credits	2
Sem.	II	Course Title: Digital Technologies	Hours	45
Course Prerequisites, if any	-NIL-			
Internal Assessment Marks: 25	End Semester Marks: 75	Duration of ESA (Theory) : 03 hrs.	Duration of ESA (Practical) : 03 hrs.	
Course Outcomes	<ul style="list-style-type: none"> • Learn about digital paradigm. • Understand the importance of digital technology, digital financial tools, e-commerce. • Analyse the concepts of communication and networks. • Understand the e-governance and Digital India initiatives. • Understand the use & applications of digital technology. • Learn the applications of machine learning and big data. 			
Unit No.	Course Content		Hours	
Theory Component				
Unit I	Introduction & Evolution of Digital Systems. Role & Significance of Digital Technology. Information & Communication Technology & Tools. Computer System & its working, Software and its types. Operating Systems: Types and Functions. Problem Solving: Algorithms and Flowcharts.		7	
Unit II	Communication Systems: Principles, Model & Transmission Media. Computer Networks & Internet: Concepts & Applications, WWW, Web Browsers, Search Engines, Messaging, Email, Social Networking. Computer Based Information System: Significance & Types. E-commerce & Digital Marketing: Basic Concepts, Benefits & Challenges.		7	
Unit III	Digital India & e-Governance: Initiatives, Infrastructure, Services and Empowerment. Digital Financial Tools: Unified Payment Interface, Aadhar Enabled Payment System, USSD, Credit / Debit Cards, e-Wallets, Internet Banking, NEFT/RTGS and IMPS, Online Bill Payments and PoS. Cyber Security: Threats, Significance, Challenges, Precautions, Safety Measures, & Tools, legal and ethical perspectives.		7	
Unit IV	Emerging Technologies & their applications: Overview of Cloud Computing, Big Data, Internet of Things, Virtual Reality,		7	
Unit V	Emerging Technologies & their applications: Blockchain & Cryptocurrency, Robotics, Machine Learning & Artificial Intelligence, 3-D Printing. Digital Signatures.		7	
Practical Component				
Practice	<ol style="list-style-type: none"> 1. Operating System Installation and configuration 2. Application Software Installation and configuration 3. Hardware understanding and minor troubleshooting 4. Networking, cabling, configuration 		10	
Recommended Learning Resources				
Print Resources	<ol style="list-style-type: none"> 1. Pramod Kumar, Anuradha Tomar, R. Sharmila, "Emerging Technologies in Computing - Theory, Practice, and Advances", Chapman and Hall / CRC, 1st Edition, 2021, eBook ISBN: 9781003121466. https://doi.org/10.1201/9781003121466. 2. V. Rajaraman, "Introduction to Information Technology", PHI, 3rd Edition, 2018, ISBN-10: 9387472299, ISBN-13: 978-9387472297. 3. E. Balagurusamy, "Fundamentals of Computers", Tata Mc GrawHill, 2nd Edition, 2011, ISBN: 9780071077880. 			

SEMESTER-III				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD3	Major Disciplinary courses (compulsory)	MJD 3: <u>Business Law</u>	4	5
MJD4		MJD 4: <u>Marketing Management in Cooperatives</u>	4	5
MID3	Minor Disciplinary courses (choose anyone)	MID-3(A): Cooperative Credit and Banking	4	5
		MID-3(B): Cooperatives And <u>Producer Organizations</u>		
		MID-3(C): Cooperative Education and Training		
MLD 3	Multi- Disciplinary courses (compulsory)	MLD-3.(Humanities&SocialSciences)- BasicEconomicsConceptsandMeasurement/ BasicsofAccounting/ FrenchforBeginners/ CommercialGeography/ IntroductiontoPublicAdministration	3	4
AEC V& VI	Ability Enhancement courses V&VI English or Indian Language	AEC-5(A).Basic Language and Literature	2+1	4
		AEC-5(B).Functional Language		
		AEC-5©.Spokencommunication		
		AEC-6(A).Basic Language and Literature		
		AEC-6(B).Functional Language		
		AEC-6©.Spokencommunication		
SEC	Skill Enhancement Course (Anyone)	SEC-3(A)-E-Banking Practices	3	4
		SEC-3(B)-Tally-Prime		
		SEC-3(C)-Web Designing		
		Total Credits/Total Hours of Work	20 Credit	27Hours

**SEMESTER-III
MJD3- BUSINESS LAW**

Course Objectives: To familiarizes the students with the provisions of various Acts relating to commercial undertakings.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Examine the various provisions of the Indian Contract Act, 1872
- Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.
- Summaries the Negotiable Instruments Act 1881
- Analyse the Provision of Information Technology Act 2000
- Familiarise with Consumer Protection Act, 1986

UNIT-I

Indian Contract Act, 1872: Definitions – Contract – Essentials of a valid contract- Classification of contracts – Offer-Legal rules of an offer – Acceptance – Legal rules as to acceptance – Communication of offer, Acceptance and Revocation – Consideration – Legal Rules as to Consideration – Capacity to Contract – Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake – Discharge of Contracts – Breach - Remedies for breach

UNIT-II

The Sale of Goods Act, 1930: Definitions – Essentials of a Contract of Sale – Sale Vs Agreement to Sell – Sale Vs Hire-purchase Agreement – Classification of Goods – Conditions and Warranties – Express and Implied Conditions and Warranties – Delivery of Goods – Rules as to Delivery of Goods – Rights and Duties of the Buyer – Unpaid Seller – Rights of an Unpaid Seller against the goods.

UNIT-III

Negotiable Instruments Act, 1881: Introduction of Negotiable Instruments Act 1881 – History and nature of Negotiable Instruments – different kinds of Negotiable Instruments – Promissory note – Bill of Exchange and Cheque – Nature and Definition. Holder and Holder in due Course – Meaning – Rights and privileges of holder in due course - Liability of parties and Discharge from liability: Liability of acceptor or maker, Drawer, Drawee and Endorser.– Crossing – Types - Banker's liabilities for unjustified dishonor of Cheque – Discharge from Liability by cancellation, by Release, by payment, by material alteration, by qualified acceptance and by negotiation.

UNIT-IV

Information Technology Act, 2000 & Competition Act, 2002: Salient features of Information Technology Act 2000 – Legal provisions under Information Technology Act- Information Technology (Amendment Act) 2008 – Data Privacy – Section 43A – Punishment for Cyber Crimes: Section 66A, 66B, 66C, 66D, 66E and 66F– Section 67A, 67B and 67C. Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;

UNIT-V Consumer Protection Act, 2019 & Foreign Exchange Management Act, 1999

Introduction, application of the Act - Objectives of the Act - Definitions - Consumer Protection Councils - Redressal Machinery under the Act - District forum - State Commission - National Commission - Administrative Control - Procedures for complaints - Nature and scope of remedies under the Act - Appeals - enforcement of orders - Penalties; Foreign Exchange Management Act, 1999: Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.

Practical Exercises: The learners are required to:

B.Com (Co-operative Management)

1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

Text Book:

1. N.D. Kapoor, 2019, Elements of Company Law, 34th Revised Edition, Sultan Chand & Sons, New Delhi.

Books for References

1. ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
2. R.S.N Pillai and Bagavathi, 2019: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

SEMESTER-III

MJD 4: MARKETING MANAGEMENT IN COOPERATIVES

OBJECTIVE: *To empower the students to understand the marketing management as applicable to cooperative enterprises.*

Learning Outcome: *After completion of the course, learners will be able to:*

1. Understand the concept of marketing management and its application to cooperatives
2. Acquire the knowledge on marketing segmentation and plan strategies for cooperatives
3. Gain knowledge of pricing and market research and practices as applicable to general and cooperatives
4. Cognize with distribution and its strategies
5. Formulate the marketing strategies for cooperatives

UNIT-1 Marketing - meaning- traditional and modern concepts- marketing mix- elements of marketing mix- marketing of cooperatives- features and basic concepts of marketing for cooperatives.

UNIT-II Marketing Segmentation: Importance, bases, selection of segments by cooperatives, product policy and planning- what is a product- product mix and product line decision - new product decision - packaging and brand decision in cooperatives- product life cycle-distinct stages in PLC-PLC concept and tool in marketing strategy in cooperatives.

UNIT-III Pricing-meaning –objectives- setting the price- objectives- pricing methods in cooperatives- marketing information system in cooperatives- marketing research- meaning- purpose and scope- steps- needs and practices in cooperatives.

UNIT-4 Distribution and its strategy- introduction- channels of introduction - planning and designing the distribution channel- steps involved in developing the channel design- selecting an appropriate channel in cooperatives- promotion- introduction- decision in promotional mix- advertising decision- sales promotion strategy- e-marketing - publicity and sales in cooperatives.

UNIT-5 Marketing strategy for cooperatives- formulating marketing strategy for cooperatives in different sectors like agriculture product marketing, handloom products, handicrafts and cooperative (service marketing) etc. - practices in agriculture produce and inputs marketing- procurement-grading- processing- warehousing-transportation-distribution-export marketing-concepts and procedures- opportunities for cooperatives.

Practical Exercise: The learners are required to:

1. Prepare the marketing strategies for cooperative's products / goods
2. Prepare the practical drawbacks in marketing management in cooperatives and solutions for the same

Text Book:

1. Nakkiran.S.A, Treatise on Co-operative Management, Rainbow publication, Coimbatore.

Reference books:

1. Kulandaisamy.V, Text Book of Co-operative Management, Arudra Academy, Coimbatore
2. Kamat.G.S, New Dimensions of Co-operative Management, Himalaya Publishing House, New Delhi.
3. Philip Kotler and Kevin Lane Keller, Marketing Management, Prentice Hall of India/ Pearson Education, New Delhi.
4. Ramasawami V.J and S. Namakumari, Marketing Management, Macmillan Business Books, Delhi.
5. Jayachandaran S, Marketing Management, Text and Cases, Excel Publications.

Note: Latest edition of text books shall be used.

SEMESTER III
MID-3(A)- COOPERATIVE CREDIT AND BANKING

OBJECTIVE: To enable the students to understand the co-operative financial structure and various credit and Co-operative Banking set-up in India.

Learning Outcome: After completion of the course, learners will be able to:

1. Identify and mapping of the structure of cooperative movement spread in the country
2. Classify and explain the 3-tier structure of cooperative financial institutions
3. Identity and explain the 2-tier structure of cooperative finance (LT) and its Need
4. Explore and explain non-agricultural cooperative credit institutions
5. Know about the specific regulations / provisions relating to cooperatives under BR Act

UNIT I	Cooperative Credit: Evolution and structure of cooperative c r e d i t 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, and Recovery Management.

Practical Exercise: The learners are required to :

1. Prepare the 3-tier and 2-tier structure of cooperatives
2. Make them to chart out the cooperatives banks which are connected to non-agricultural cooperatives
3. Make them to list out the provisions of BR Act-1949 as applicable to Cooperatives

Text Book

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

Reference Books

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

Note: Latest edition of text books shall be used.

SEMESTER - III

MID-3(B): CO-OPERATIVES AND PRODUCER ORGANIZATIONS

Objectives: To enable students to understand the importance and formation of Farmers Producers Organization (FPOs)

Learning Outcome:

- Understand the core values of Cooperative business model
- Know about the significances of FPOs
- Learn about the registration procedures on FPOs
- Know about the management aspects of FPOs
- Explore the financial avenues available and institutional supports for FPOs

UNIT-I

Co-operative Organization: Meaning, concept, significance – Cooperative Model - Cooperative Principles - base for SHGs and FPOs - Cooperatives and rural organizations.

UNIT-II

Producer Organizations: concept, meaning, types, characteristics and scope. Process guidelines for promotion of FPOs.

UNIT-III

Incorporation of a Farmer Producer Company: Preparation for the formation of a Producer Company, Steps in Registration of PCs:

UNIT-IV

Management of Producer Companies : Membership, Powers of General Body, powers of Executive Committee, Funds, accounts and audit, appropriation of net profit

UNIT-V

Role of central and state governments in supporting FPOs, Role of NABARD in promoting Producer Organizations.

References

1. GOI.2013. Policy & Process Guidelines for Farmer Producer Organisations, Department of Agriculture and Cooperation, Ministry of Agriculture, Government of India, New Delhi.
2. NABARD. 2015. Farmer Producer Organisations, Farm Sector Policy Department & Farm Sector Development Department, NABARD, Mumbai.
3. ASA. 2016. Resource book on Formation & Functioning of Farmer Producer Companies. Action for Social Advancement, Madhya Pradesh.
4. Sukhpal Singh and Tarunvir Singh. 2014.Producer Companies in India : Organisation & Performance. Allied Publishers, New Delhi.
5. GOI.2013. The Companies Act,1956. Part IX A, Producer Companies.
6. Indian Management, AIMA, Newdelhi.
7. International Food and Agribusiness Management Review,Wageningen Academic Publishers.

SEMESTER - III

MID-3(C): COOPERATIVE EDUCATION AND TRAINING

Objectives: To understand the significance of education and training for the development of cooperative enterprises.

Learning Outcome:

- To know about need for cooperative education & training
- Know about the institutional set-up of cooperative education training in India
- Know about the importance of member education
- Explore the techniques of training
- Learn about the cooperative extension activities

Unit I

History of Co-operative education and training in India : Meaning and Definition – Objective of Co-operative Education and Training - Need and Importance of co-operative education and training - Organizational structure of cooperative education and training

Unit II

Institutions catering to Cooperative Education and Training - NCUI, State and District Co-operative Unions, NCCT and its affiliates - Vaikunth Mehta National Institute of Co-operative Management - Role of ICA in Co-operative Education and Training – Co-operative publications- Teaching/Learning Methods in Cooperative Education.

Unit III

Member Education : Meaning and significance - Role of Cooperative Education and Training in Member and Employee Development - Institutions for Member Education – Cooperative Training Institutions in the State and the Country.

Unit IV

Coordination Techniques for Cooperative Education – Cooperative Education Field Projects - Cooperative occupational education: Including internships, apprenticeships, and practical training.

Unit V

The Concept, Procedure and Principles of Cooperative Extension Teaching - Basic Characteristics - Implications and Steps in Cooperative Education Extension Teaching - Qualities and Role of a Good Cooperative Extension Worker.

References

Hajela T.N. Principles, Problems and Practice of Cooperation, Konark Publishing House, New Delhi.

Mathur B.S. Cooperation in India, Sahitya Bhavan Publishers, Agra.

Krishnaswami O.R. & Kulandaisamy, V. Cooperation: Concept and Theory, Arudra Publications, Coimbatore.

Saradha V. Theory of Cooperation, Himalaya Publishing House, Mumbai.

SEMESTER - III

MLD-3 : BASIC ECONOMIC CONCEPT AND MEASUREMENT

Credit 3

Module 1: Principles of Economics

Economic problems – Economics and household management – Scope of economics - Optimization with constraints in economic analysis - Ten basic Principles of Economics - Microeconomics vs Macroeconomics – Normative and Positive Economics - Economics systems.

Module 2: Concepts in Micro Economics

Basic concepts and measurement in consumer analysis: Utility, tastes and preferences, types of goods, income, wealth, prices of goods and services, budget constraint, indifference curve, utility maximization, elasticity – Basic concepts and measurement in producer analysis: Labour, Capital, technology, factor productivity, revenue, cost, profit, return to scale, economies and diseconomies of scale, - Different market structure and market equilibrium - Market imperfections and externalities.

Module 3: Concepts in Macro Economics

Measurement of standard of living and national income accounting – circular flow of income – major socio economic indicators, cost of living indicators – key macroeconomic variables: saving, investment, interest rate, money, inflation, balance of payments, foreign exchange rate, labour force and unemployment rate, Evolution of macroeconomic thinking: An overview

References / Readings

1. Abel, Bernanke and Croushore, Macroeconomics, Pearson Education, 8th Edition, 2013.
2. Case, K.E. and Fair, R.C, Principles of Economics, Pearson Publisher, 8th Edition, 2013.
3. Dornbusch, R., Fischer, S. and Startz, R. Macroeconomics, Tata McGraw Hill, 12th Edition, 2018.
4. Gregory Mankiw, Principles of Economics,
5. Samuelson and Nordhaus, Economics, TATA McGraw Hill, 20th Edition, 2019

**SEMESTER III
MLD-BASICS OF ACCOUNTING**

3 Credits & Hours-4

Course Objectives:

- To understand the basics of Accountancy.
- To know the fundamental concepts of Cost Accounting and Management Accounting
- To gain the basics of Accounting Application package.

UNIT-I

Accounting – Introduction-Meaning-Accounting and book keeping distinguished- objectives of accounting- Branches of accounting-accounting concepts and conventions-accounting standards in India.

UNIT-II

Double Entry System of Book Keeping - Journal - Ledger - preparation of Trial balance - rectification of errors - Cash book and Petty cash book

UNIT-III

Preparation of Trading account- Preparation of Profit and loss account and Balance sheet- Final accounts with simple adjustments

UNIT-IV

Financial statement Analysis: Nature, significance and Types – Ratio Analysis and Cash Flow Analysis. Basics of Application Package - Tally, SAP, Excel programming

UNIT-V

Basics of cost Accounting – Basic Concepts - Elements of cost – prime cost – work cost – cost of production – Preparation of cost-sheet: Computation of total cost, total revenue and profit/loss.

TEXTBOOKS

- S.N.Maheswari, “Advanced Accountancy Vol I”, Vikas Publishing
- R.L.Gupta, “Advanced accounting”, S.Chand & Co. New Delhi
- Pillai and Baghawati, “Cost Accounting”
- Jain and Narang, “Cost Accounting”, Kalyani Publications
- T.S.Reddy & Murthy, “Financial Accounting”
- Jain & Narang, “Financial Accounting”
- M.C.Shukla & T.S.Grewal, “Financial Accounting”

SEMESTER-III

MLD -3-:FRENCH FOR BEGINNERS

3Credits & Hours-4

PrescribedTextbook:

Collaboration, RaginiMehta, GoyalSaab, NewDelhi, 2014.

Unit 1 to 3-pp10 to 106

Semester III
MLD-3-COMMERCIALGEOGRAPHY

3Credits & Hours-4

Unit-I

Introduction to Commercial Geography - a. Meaning and Definition of Commercial Geography, b. Nature, Scope and Development of Commercial Geography, c. Importance of Applied Commercial Geography, d. Approaches to the study of Commercial Geography - Economic Activities in the Geographical Environment - a. Basic Economic Activities of Man Geographical Environment - i. Primary, ii. Secondary, iii. Tertiary, iv. Quaternary, v. Quinary b. Factors affecting Economic activities of Man - i. Physical or Natural ii. Cultural or Human.

Unit-II

Economic Resources -

i. Meaning, Importance and Types of Resources, ii. Classification of Resources. Natural – Renewable, Non- Renewable, etc., ii Man Made Resources – Quantitative and Qualitative iii. Major Resources- Water, Soil, Forests, Energy (w.r.t. related economic and commercial activities), iv. Crises and Conservation of Resources

Unit-III

Human Resources - a. Meaning, Characteristics, Advantages and Disadvantages of - i. Over population, ii. Under population, iii. Optimum population. - b. Contemporary Issues of Population and Development, i. Dependency Ratio, ii. Human Development Index (HDI), iii. Migration and its effects, - c. Major Population Characteristics of India

Unit-IV

Industry and Economic Development, a. Role of Industry in Economic Development, i. Classification of Industries, ii. Factors affecting Industrial Location, iii. Weber's theory of Industrial Location - b.

Major Industries in India - i. Agro Based – Sugar, Cotton Textile ii. Assembly line Based – Automobile, iii. Footloose and I.T. Industry, - c. New Industrial Policy in India

Unit-V

Trade, Transport and Communication -

a. Types of Trade, Factors affecting and Communication Trade, Balance of Payments for India, Major Trade Blocs and the role of W.T.O. in International Trade, - b. Classification of various means of Transport. Advantages and Disadvantages. Latest developments in India for: i. Land Transport (Road and Railway), ii. Water Transport (Inland and Oceans), iii. Air Transport - c. Types of Communications and their use in Commerce, i. Use of telecommunications, Internet, Mobile phones in Trade

Reference Books.

- Hartshorne T.N. & Alexander J.W., (1994), Economic Geography, Prentice Hall, New Delhi.
- Wheeler J.O. et., (1995), Economic Geography, John Wiley, New York.
- Robertson D., (2001), Globalization and Environment, E. Elgar Co., U.K.
- Saxena, H.M., (1990), Marketing Geography, Rawat Publication, Jaipur.
- Khanna K.K. & Gupta V.K., (1982), Economic and Commercial Geography, Sultan Chand, New Delhi.
- **Reference Books:** Commercial Geography – Sir Dudley Stamp
Commercial Geography – E.C. K. Gonner, Trieste Publishing
Human and Economic Geography – Goh Cheng Leong & Gillian Morgan, Oxford University Press
Indian Economy (Datt & Sundaram) – Gaurav Datt & Ashwani Mahajan, S. Chand and Company.

SEMESTER III
MLD-3-INTRODUCTION TO PUBLIC ADMINISTRATION

Course Rationale

Credits-3

This Course introduces the students to the elements of public administration. This would help them obtain a suitable conceptual perspective on Public Administration. In addition, the course introduces to students, the growth of such institution devices as to meet the need of changing times. The course also aims to instill and emphasize the need of ethical seriousness in contemporary Indian public administration within the Constitutional framework.

1. Introduction:

Meaning, nature and Scope of Public Administration and its relationship with other disciplines- Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol, Max Weber and others - Evolution of Public Administration in India – Arthashastra – Colonial Administration upto 1947.

2. Public Administration in India

Enactment of Indian Constitution - Union Government – The Cabinet – Central Secretariat – All India Services – Training of Civil Servants – UPSC – Niti Ayog – Statutory Bodies: The Central Vigilance Commission – CBI - National Human Rights Commission – National Women's Commission – CAG.

3. State and Union Territory Administration

Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates – Ministry of Home Affairs supervision of Union Territory Administration – Position of Lt. Governor in UT – Government of Union Territories Act 1963 – Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island.

MLD 4- Emerging Issues in Indian Public Administration

Changing Role of District Collector – Civil Servants – Politicians relationship

– Citizens Charter-Public Grievance Redressal mechanisms—

The RTI Act 2005–Social Auditing and Decentralization–

Public Private partnership-

References:

1. A.R.Tyagi, Public Administration, Atmaramsons, New Delhi, 1983.
2. Appleby P.H, Policy and Administration, The University of Alabama Press, Alabama, 1949.
3. Avasthi and Maheswari, Public Administration in India, Agra: Lakshmi Narain Agarwal, 2013
4. Gerald.E.Caden. Public Administration. Pablidas Publishers, California, 1982.
5. <http://cic.gov.in/>
6. <http://www.mha.nic.in/>
7. <http://rti.gov.in/>
8. <http://www.cvc.nic.in/>
9. R.B.Jain, Public Administration in India, 21st Century Challenges for Good Governance, New Delhi: Deep and Deep, 2002
10. Ramesh K Arora, Indian Public Administration, New Delhi: Wishwa Prakashan
11. Ramesh K. Arora. Public Administration, Fresh Perspective. Alekh publishers, Jaipur.
12. Rumki Basu, Public Administration: Concept and Theories, New Delhi: Sterling, 2013

SEMESTER - III

SEC-3(A)- E-BANKING PRACTICES

Unit-I Electronic banking: Traditional banking vs E- banking facets of E-banking E-banking transactions truncated cheque and Electronic cheque Models for E-banking complete centralized solution features CCSC Cluster approach – Hitech bank within bank advances of E-banking – Constraints in E-banking.

Unit II Online Banking: Introduction – concept and meaning – the electronic delivery channels- need for computerization – Automatic Teller Machine (ATM) at home – Electronic Fund Transfer (EFT)-uses – computerization in clearing houses – Telebanking – Banking on home computers – Electronic Money Transfer-uses of EMT.

Unit III Updating Bank savings accounts- Computer bank branches- Financial transaction Terminals –(FTT)- E-Cheque- Magnetic Ink Character Recognition(MICR) and Cheques -E-banking in India procedures Programmes-Components-How to go on net for online Banking- Advantages – Limitations.

Unit IV E-banking Security-introduction need for security-security Concepts-Privacy-Survey, findings on security-Attack-Cybercrimes-reasons for Privacy-Tampering-Encryption-meaning-The encryption process-may appear as follows-Cryptograms-Cryptanalyst-cryptography-types of Cipher system-code systems Cryptography-Cipher-Decipher-Jumbling-Asymmetric-Crypto Systems-Data Encryption Standard-(DES)

Unit V E-builder solution-Digital certificate-Digital Signature & Electronic signature, E-Security solutions providers-E-locking techniques-E-locking services-Netscape security solutions-Pry Zone-e-Software security internet-Transactions-Transaction security-PKI-Sierras internet solutions-in c-security devices-Public Key infrastructure-(PKI)-Firewalls secure ledger (FSL) secure Electronic Transactions (SET).

Practical Exercises: The learners are required to:

1. commenting on the correctness of documents like Cheque.
2. Responding to stimulated exercises on Customer/bank employee Complaints
3. Format of letters of credit.
4. Examining the working Mechanisms of ATM's and ETA's
5. Working Knowledge of Telebanking.
6. Knowledge of working Mechanisms of Encryption and E-security.
7. Learning internet Transactions Firewalls.

Text Book:

C.S.Rayudu, E-Business, Himalaya Publishing house

REFERENCE BOOKS:

1. Roger Hunt & John Shelly, Computer and Commonsense.
2. Bhushan Dewan, E-commerce

SEMESTER - III
SEC-3(B) - TALLY-PRIME

Unit I

Accounting Basics: Introduction to accounting principles - Journal entries, ledgers, trial balance - Final accounts
Cost accounting principles - Ratio analysis

Unit II

Tally Interface and Navigation: Understanding the user interface - Data entry and modification - Masters creation (company accounts, inventory) Customizing interface layout - Integrating with other applications

Unit III

Tally Interface and Navigation: Recording purchases, sales, receipts, payments - Creating vouchers (sales, purchase, contra) - Bank reconciliation Inventory transactions and adjustments – Payroll processing.

Unit IV

Reports and Analysis: Generating basic reports (profit & loss, balance sheet, cash flow) - Exporting reports to other formats Ratio analysis and financial statement interpretation – Budgeting and Forecasting.

Unit V

Inventory Management: Basic stock management (adding, deleting, modifying items) - Stock valuation methods Reorder Points, ABC analysis – Warehouse Management and Costing

Books Recommended:

- Tally Essential-Level 1 by Tally Education Pvt. Ltd.
- Tally Essential-Level 2 by Tally Education Pvt. Ltd.
- Tally Essential-Level 3 by Tally Education Pvt. Ltd.
- Tall Ace by Tally Education Pvt. Ltd.
- Official Guide to Financial Accounting- Managing Your Business Just Got Simpler using TallyPrime by Tally Education Pvt. Ltd.
- Official Guide to Financial Accounting using Tally.ERP9 by Tally Education Pvt. Ltd.
- Tally Guru Volume 1 by Tally Education Pvt. Ltd.
- Tally Guru Volume 2 by Tally Education Pvt. Ltd.

SEMESTER - III

SEC-3(C)-WEB DESIGNING

UNIT 1

Introduction to Web Technologies: Internet - World Wide Web – URL – Hyperlink - Basic parts of the web browser window - Navigating a web page - Client Side Scripting & Server Side Scripting –Domains - Web standards & W3C recommendations

UNIT 2

Introduction to HTML: Markup Language – Basic Structure of HTML – Meta Tags – HTML Formatting tags – Lists

UNIT 3

Working with Tables and Frames: Introduction to tables – table tags – adding a border – aligning a table – Background colour – Setting the width – Cell spacing & cell padding – Frames

UNIT 4

Using Forms: Forms – Creating Forms – The <FORM> tag – Adding Controls – Using all the controls in a Form

UNIT 5

Introduction to HTML5: Introduction to HTML5 – What’s new in HTML5 – Difference between HTML4 & HTML5 – HTML5 Features – Basic structure of an HTML5 Document – Geolocation – Creating a simple program in HTML5.

Recommended Books:

Web Theory – An Introduction by David Marshall and Robert Burnett

Web Design with HTML and CSS – HTML and CSS Complete Beginners’ Guide by PremKumar

Web Designing and Development Training Guide by Satish Jain

SEMESTER - IV				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD5	Major Disciplinary courses (compulsory)	MJD 5: <u>Cost Accounting</u>	4	5
MJD6		MJD 6: <u>Company Law</u>	4	5
MJD7		MJD7: <u>Business Statistics</u>	4	5
MID4	Minor Disciplinary courses(choose anyone)	MID-4(A): <u>Non-Credit Cooperatives</u>	4	5
		MID-4(B): <u>Cooperative Business Communication</u>		
		MID-4(C): <u>Managing Risks in Cooperatives</u>		
AEC VII & VII	Ability Enhancement courses VII & VIII English or Indian Language	AEC-7(A). <u>Basic Language and Literature</u>	2+1	4
		AEC-7(B). <u>Functional Language</u>		
		AEC-7(C). <u>Spoken communication</u>		
		AEC-8(A). <u>Basic Language and Literature</u>		
		AEC-8(B). <u>Functional Language</u>		
		AEC-8(C). <u>Spoken communication</u>		
Project	WP/Internship	Community Engagement	2	6
		Total Credits/Total Hours of Work	20 Credit	30 Hours

SEMESTER - IV
MJD5-COST ACCOUNTING

Course Objectives: To enable the students to learn the basic concepts of Cost Accounting and enable them to compute the cost of products and services.

Learning Outcomes: After completion of the course, learners will be able to:

- The Concept and Principles of Cost, Costing and Cost Accounting;
- Compute unit cost and total cost of production and prepare cost statement;
- Apply the various material control techniques
- Compute the labour cost under different methods and allocate the over heads to various departments;
- Prepare Reconciliation Statement

UNIT I

Cost Accounting: Meaning of Costing and Cost Accounting – Objectives – Advantages of Costing – Methods and Treatment of Costing – Basic cost concepts – Cost Centre – Cost Unit – Elements of Cost – Classification of Cost – Preparation of Cost Sheet – Preparation of Tenders and Quotations.

UNIT II

Material Control: Meaning– Objectives of Material Control - Material Control Techniques – Economic Order Quantity (EOQ) – Bin Card Vs Stores Ledger – Preparation of Stores ledgers - Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods –Merits and demerits of each method – ABC Analysis - VED Analysis, Continuous stock taking and Perpetual Inventory System.

UNIT III

Labour Cost: Computation of labour cost - Labour Turnover - Meaning – Causes – Methods of Computation of Labour Turnover.

Remuneration and Incentives: System of wage payment– Time Wage System – Piece Rate System – Merits and Demerits of each system– Essential features of a Good Wage System– Premium and Bonus Plans – Halsey Premium Plan – Rowan Premium Plan – Taylors and Merricks Differential Piece Rate Systems.

UNIT IV

Overheads: Meaning –Classification of Overheads – Accounting for overheads - Allocation Vs Apportionment of Overheads – Bases of Apportionment – Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method – Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate.

UNIT V

Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for disagreement in profit – Preparation of Reconciliation Statement.

Problems-80% & Theory-20%

Practical Exercises: The learners are required to:

1. Prepare a cost statement for manufacturing or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.

Text Books:

1. S.P. Jain and K.L. Narang, 2012: Cost Accounting, Kalyani Publishers, Ludhiana

Books for References

1. V.K. Saxena & C.D, Vashist, Sultan Chand and Sons, NewDelhi.
2. R.S.N. Pillaiand & V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
3. A .Murthy and S. Gurusamy, 2014:Cost Accounting, Vijay NicoleIm prints(P) Ltd., Chennai.

**SEMESTER – IV
MJD6- COMPANY LAW**

Course Objective:

The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

Learning Outcomes: After completion of the course, learners will be able to:

- Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
- To familiar with the provisions of Limited Liability Partnership Act 2008
- Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
- Determine the role of Board of directors and their legal position;
- Develop the knowledge about the company meeting

UNIT – I

Companies Act, 2013 - An Introduction: Salient Features of the Companies Act, 2013 - Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956 - Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs Partnership – Public Company Vs Private Company.

UNIT - II

Incorporation of a Company: Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company – Promotion - Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business - Memorandum of Association – Contents – Articles of Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus – Red-herring Prospectus – Private Placement.

UNIT - III

The Limited Liability Partnership (LLP) Act, 2008: Definitions – Origin – LLP in India - Salient features of LLP – Difference between LLP and Partnership – LLP Versus Company – LLP agreement – Nature of LLP- Partners and designated partners – Partners and their relations - Incorporation document - Incorporation - Registered office of LLP– Advantages and Disadvantages of LLP.

UNIT - IV

Company Management and Administration: Structure of Company Management - Board of Directors - appointment and Qualifications of Directors - Legal Position of Directors – Woman Director – Number of Directorship – Director Identification Number (DIN) – Qualification and Disqualification of Directors – Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors – Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings.

Company Meetings: General Meetings - Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extraordinary General Meeting – Conduct of Extraordinary General Meeting – Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting – Proxies – Quorum - Motions – Types of Motions – Resolutions – Types of Resolutions – Minutes.

UNIT - V

Winding up of Companies: modes of winding up - appointment, duties and remuneration of company liquidator – removal and replacement of company liquidator– appointment of official liquidator – effect of winding up order – procedures for liquidation.

Practical Exercises: The learners are required to:

1. Enlist the content of the prospectus.
2. Prepare a hypothetical notice, resolutions, and minutes of a meeting.
3. Read the Annual Report and Financial Statements of a company and prepare a report on the same.

Text Books

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

Books for References

1. M.M. Sulphery and Basheer, 2013 - Law For Business, 2nd Edition, PHT Learning Pvt Ltd. New Delhi.
2. MC Kuchhal, 2018 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt ,Ltd., Noida.
3. Chadha .R, & Chadha.S (2018). *Company Laws*, Delhi: Scholar Tech Press.
4. Gowar .L.C.B (1969). *Principles of Modern Company Law*, London: Stevens & Sons.
5. Hicks .A., & Goo .S. H (2017). *Cases and Material on Company Law*, Oxford: Oxford University Press.
6. Kuchhal . M. C., & Kuchhal . A (2020). *Corporate Laws*, New Delhi: Shree Mahavir Book Depot.
7. Hanningan .B (2018). *Company Law*, Oxford: Oxford University Press.
Sharma .J.P (2018). *An Easy Approach to Corporate Laws*, New Delhi: An eBooks Pvt,Ltd.

SEMESTER - IV
MJD7- BUSINESS STATISTICS

Course Objectives: To train the students in the collection, processing, analysis and presentation of Statistical Data.

Learning Outcomes:

After completing the course, the student shall be able to:

1. Develop an understanding of the various averages and measures of dispersion to describe statistical data;
2. Explain the relationship between two variables through correlation and regression;
3. Explain the construction and application of index numbers to real life situations;
4. Analyze the trends and tendencies over a period of time through time series analysis.

UNIT I

Statistics – Definition – Functions, Scope and Limitations of statistics - Statistical Enquiry – Stages in conducting a statistical survey – Primary data Vs secondary data – Sources of secondary data – Classification, Tabulation and Presentation of data - Diagrams.

UNIT II Univariate Analysis

- (a) **Measures of Central Tendency** - Average – Meaning – Characteristics of a typical average– Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean- Merits and Limitations of each.
- (b) **Measures of Dispersion:** Dispersion – Meaning – Properties of a good measure of dispersion– Absolute versus relative measure of dispersion– Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation- Merits and Limitations of each.
- (c) **Skewness** – Meaning – Variation versus Skewness – Measures of Skewness - Karl Pearson's and Bowley's Co-efficient of Skewness.

UNIT III Bi-variate Analysis

- (a) **Simple and Liner Correlation Analysis:** Meaning - Definition – Types of Correlation – Methods of Studying Correlation – (Karl Pearson's Co-efficient and Spearman's Rank Correlation) and Properties.
- (b) **Simple and Liner Regression Analysis:** Definition – Correlation Vs Regression – Regression lines and Regression Equations – Regression co-efficient - Computation of correlation co-efficient from regression-co-efficient.

UNIT IV

Index Numbers: Definition – Characteristics of Index numbers – Uses – Types of index numbers – Construction of Price Index numbers – Unweighted Index numbers – Weighted Index numbers– Tests of adequacy of Index number - formulae. Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

UNIT V

Analysis of Time Series: Introduction – Uses - Components of time series – Measurement of trend- graphical method, semi-average method, moving average and method of least square (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.

Practical Exercises: The learners are required to:

1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
2. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
3. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

(Problems: 80%, Theory: 20%)

Text Books

1. J.K. Sharma, Business Statistics, Vikas Publishing House (P), Ltd., New Delhi.
2. R.S.N. Pillai and Bagavathi, Business Statistics, S.Chand & Co., New Delhi.

Books for References

1. S.P. Gupta & M.P. Gupta, Statistical Methods, Sultan Chand & Co, New Delhi
2. K. Alagar, Business Statistics, Tata Mc Graw Hill Publications, New Delhi
3. Arora & Arora., Statistics for Management, S.Chand &Co, New Delhi

SEMESTER - IV

MID-4(A) - NON-CREDIT COOPERATIVES

OBJECTIVE: To familiarize the students on the functioning of Production, Trade and Services Co-operatives in India.

Learning Outcome: After completion of the course, learners will be able to:

1. Come to know about the various of types production oriented cooperatives
2. Understand the dairy cooperatives and get aware about AMUL business patter and operational flood
3. Familiarize with consumer cooperatives and its functional structure
4. Acquaint with marketing cooperatives and its functional structure
5. Learn and prepare the new generation 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, and working progress – regulated markets – warehousing corporations.
UNIT V	Miscellaneous Cooperatives: Working of Rural Electrification - IFFCO – Labour Cooperatives – Fisheries Cooperatives – Cooperative Hospitals.

Practical Exercise: The learners are required to :

1. Prepare the aims and functions of production cooperatives
2. Make them to propose and justify starting New Generations Cooperatives
3. Prepare the list of diversified activities for various non-credit cooperatives towards survival and avenue aspects.

Text Book

1. Abdul Kuddus. K.A and A.K. Zakir Hussain, Non Credit Co-operatives (With Case Studies and Success Stories), Limra Publications, Chennai.

Reference Books

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

Note: Latest edition of text books shall be used.

SEMESTER - IV
MID-4(B) – COOPERATIVE BUSINESS COMMUNICATION

Course Objective: To provide the learner a detailed view of the business communication for both business and Cooperatives enterprises.

Learning Outcomes:

- Able to understand the methods of communication.
- Drafting knowledge on various kinds of business letters.
- Practice and drafting of business correspondence in an organization.
- Able to write and preparation of business reports.
- Organizing and execution of company meetings.

Unit - I

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

Self study: 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- difference correspondence method in different types of cooperatives.

Self study: letter relating to Agency

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.

Self study: Insurance correspondence

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.

Self study: Types of Reports

Unit – V

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

Self study: Drafting of resolutions and Minutes of a Company Meeting

Books Recommended:

- RodriQues M.V, Effective Business Communication, 2003.
- Kathiresan & Dr.Radha, Business Communication 2010 .
- Rajendra Pal & Korlahalli J.S, Essentials of Business Communication, 2011.
- Pattan Shetty C.S.& Ramesh, Effective Business English and Correspondence, S. Chand &Co, New Delhi.
- 2011.
- Asha Kaul, Effective Business Communication, Mittal Books India, 2012.

SEMESTER - IV
MID-4(C) – MANAGING RISKS IN COOPERATIVES

Objectives: To assess and find out the method for managing the risk in different types of cooperatives.

Learning Outcome:

Unit-I

Agricultural Co-operatives: Concept, meaning, importance of agricultural sector in Indian economic development – role and contribution of agricultural cooperatives in agricultural development and in achieving the green revolution – issues and managing risk in agricultural cooperatives

Self-study: Assign the work to students to assess the issue and problems are taking place in agricultural cooperatives and ask them to find out the methods / solutions for managing the risk.

Unit-II

Dairy Cooperatives: Concept, meaning, importance of Indian Dairy cooperative sector – supports to rural livelihoods- subsidiary occupation to farmers – facilitating role in achieving white revolution - issues and managing risk in Indian dairy cooperatives

Self-study: Assign the work to students to assess the issue and problems are taking place in Indian dairy cooperatives and ask them to find out the methods / solutions for managing the risk.

Unit-III

Consumer Cooperatives: Concept, meaning, importance of consumer cooperatives – cost price approach by consumer cooperatives – fair deal in retail industry – Implementation of Public Distribution System (PDS) and Cooperatives - issues and managing risk in Indian consumer cooperatives.

Self-study: Assign the work to students to assess the issue and problems are taking place in Indian dairy cooperatives and ask them to find out the methods / solutions for managing the risk.

Unit-IV

Cooperative Marketing: Concept, meaning, importance of marketing cooperatives – regulated markets – agricultural commodities and marketing cooperatives – Linkage mechanism - issues and managing risk in marketing cooperatives.

Self-study: Assign the work to students to assess the issue and problems are taking place in marketing cooperatives and ask them to find out the methods / solutions for managing the risk.

Unit-V

B.Com (Co-operative Management)

Cooperative Financial Institutions: concepts - Non-agricultural cooperative financial services – UCBs – Employees Thrift & Credit Cooperatives – Industrial Cooperative finance - issues and managing risk in non-agricultural cooperative credit.

Self-study: Assign the work to students to assess the issue and problems are taking place in cooperative banks and ask them to find out the methods / solutions for managing the risk.

Reference:

1. Hajela, T.N. *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi.
2. Mathur, B.S. *Cooperation in India*, Sahitya Bhavan Publishers, Agra.
3. Ravichandran K and S.Nakkiran, *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
4. www.rbi.org.in
5. www.nabard.org
7. https://nfsa.gov.in/portal/PDS_page
8. <https://www.nddb.coop/links/dairycoop>
9. <https://ncui.coop/>
10. <https://www.icaap.coop/>

SEMESTER IV

PROJECT: Workshop / Internship- Community Engagement

(2 CREDITS, 6 HOURS)

SEMESTER-V				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD8	Major Disciplinary courses (compulsory)	MJD8: <u>Management Accounting</u>	4	5
MJD9		MJD9: <u>Indian Financial System</u>	4	5
MJD10		MJD10: <u>Income Tax Law & Practice</u>	4	5
MID5	Minor Disciplinary courses (choose anyone)	MID-5(A): <u>Computer Application in Business</u>	4	5
		MID-5(B): <u>Service Marketing and Cooperatives</u>		
		MID-5(C): <u>Contemporary Legal Framework</u>		
SKD	Skill Enhancement Course	MJD15–Summer Internship	4	6
		Total Credits/Total Hours of Work	20 Credit	26Hours

SEMESTER – V

MJD8- MANAGEMENT ACCOUNTING

Course Objectives: To expose students to management principles, management accounting and their applications

Learning Outcomes: After completing the course learners will be able to:

1. Explain the Concepts and technique of Management Accounting and Preparation of the Financial Statements
2. Compute and construct the Balance sheet by using ratios
3. Prepare the Fund flow statement and to compare it with the balance sheet
4. Apply accounting Standard 3 in the preparation of Cash flow statement
5. Determine the working capital requirements of a business

UNIT I

Management Accounting: Meaning – Definition – Nature and Scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

UNIT II

Financial Statement Analysis: Meaning and types of financial statement; Limitations of financial Statement analysis; Common size and Comparative statements – Trend Analysis - Comparative Statement Analysis.

UNIT III

Ratio Analysis: Meaning- Utility and Limitations of Ratio Analysis – Classification of Ratios – Advantages of ratio analysis, Limitations of accounting ratios- Computation of Liquidity, Solvency, Profitability and Turnover Ratios and construction of Balance Sheet.

UNIT IV

Funds Flow Analysis: Meaning – Need – Objectives – Preparation of fund flow statement (As per AS 3)

- Calculation of fund from operation – Advantages and limitations of fund flow analysis – Fund flow statement versus Balance sheet.

UNIT V

Cash Flow Analysis: Meaning – Preparation of cash flow statement (As per AS 3) – Calculation of cash from operation – Utility and Limitation of cash flow analysis.

(Problems:80%,Theory:20%)

Practical Exercise: The learners are required to:

1. Prepare Financial Statement Analysis, Ratio Analysis for a company, small factory.
2. They shall also prepare a little report on the financial performance of the company.

Text Book

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Books for References

1. Horngren .C. T, Sundem.G.L., Stratton .W.O., Burgstahler .D., & Schatzberg .J., Introduction to management accounting, Prentice Hall, New Delhi
2. Garrison H., Ray & Eric W.Noreen, *Managerial Accounting*, McGraw Hill., Delhi.
3. Khan .M.Y., & Jain .P.K., *Management Accounting*, Tata McGraw Hill Publishing Co., New Delhi.

SEMESTER – V
MJD 9- INDIAN FINANCIAL SYSTEM

Unit I	Financial System Structure–Components–Markets–Institutions–Instruments–Services–Functions–Significance– Development of Financial Sector–Parameters of Development of Financial Sector –Regulatory framework
Unit II	Financial Markets Capital Markets–Money Markets–Foreign Exchange Markets–Equity and Derivative Markets –Commodity Markets–Characteristics Features–Participants–Instruments–Challenges.– Role of SEBI in regulating Financial Markets.
Unit III	Financial Institutions in India Banking – Commercial Banks –Spreads and NPAs – Capital Adequacy Norms – Capital Market Support– Development Financial Institutions: IFCI, IDBI, ICICI, SFCS, SIDBI etc -Development vs Commercial Banking– Universal Banking.-Regulation of RBI over Financial Institutions
Unit IV	Financial Instruments Primary and secondary market instruments –features, distinctions, Debt–Equity– Hybrid, Innovative Instruments –Mutual Funds–Financial Instruments for Foreign Capital–ADRs–GDRs –FCCB–PNotes–IDRs
Unit V	Financial Services Meaning, Characteristics and types of Financial Services-Significance; Scope of Financial Services- fund based and fee based financial services- Leasing and Hire-purchase, Merchant banking services
Reference Books	Bhole L.M, “Financial Institutions & Markets”, Tata McGraw Hill, 2021 Machiraju H.R., “Merchant Banking, New Age International, 4th Edition, 2012. Khan, M. Y., “Indian Financial System, 4/e Tata McGraw-Hill, 2013, 8th Edition Vasant Desai, “Financial Markets and Financial Services”, Himalaya Publishing, 2018, 2nd Revised Edition Meir Kohn, “Financial Institutions and Markets”, Oxford University Press, 2006, 2nd Edition

SEMESTER- V
MJD10- INCOME TAX LAW AND PRACTICE

Course Objectives: To enable the students to learn the various provisions of the Income Tax Act 1961 and to apply them to compute tax under different heads of income.

Learning Outcomes: After completing the course, the student shall be able to:

- Determine the residential status of individuals and to calculate the incidence of taxation
- Compute income from salary by applying the provisions of income tax Act 1961
- Compute income / loss from house property
- Prepare Statement showing taxable income from business / profession
- Assess capital gains and income from other sources.

UNIT- I

Introduction: Basic concepts – Exempted incomes – Fully exempted incomes – Partly exempted incomes – Agricultural income and Non-Agricultural income - Heads of incomes – Income which do not form a part of Total Income – Gross Total Income – Tax rate for individuals. Residential status of individuals and HUFs – Incidence of tax – Problems on incidence of taxation

UNIT- II

Income from salaries: Different forms of salary – Treatment of Allowances – Perquisites - Deductions from salary income – Computation of income from salary.

UNIT- III

Income from House property: Basis of charge – Exempted house property incomes – Computation of income from let out house property – Gross Annual Value – Deductions u/s24 – Treatment of loss from house property – Income from self-occupied house property – Computation of total Income from house property.

Unit- IV

Income from Business / Profession: Expressly admissible deductions – Expenses expressly disallowed - Deemed profits - Valuation of stock - Computation of Income from Business - Cash system and mercantile system of accounting – Computation of Income from Profession- simple problems.

Income from Capital gains - Basis of charge – Meaning of capital assets – Types of capital gains - Transactions not regarded as transfer – Indexed cost of acquisition - Indexed cost of Improvement - Computation of capital gain - Exempted capital gains.

Income from Other Sources – Chargeability – Interest on Securities – Basis of charge - Grossing up - Deductions – Computation of Income from other sources.

UNIT- V

Computation of Tax Liability: Assessment of Tax-Types –PAN- Tax Liability of Individuals and HUF.

(Problems: 80%, Theory: 20%)

Practical Exercises: The learners are required to:

- File Income – tax return of individuals and HUF
- Compute income under different heads, total income, and tax liability of an individual and HUF.

Text Book:

- **INCOME TAX LAW & ACCOUNTS** – Dr. H.C. Mehrotra, Revised Edition (as per latest AY) Sahitya hawan Publications, Hospital Road, Agra – 282 003.

Books for References:

- **INCOME TAX LAW & PRACTICE** – V.P. GAUR, D.B. NARANG, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008
- **INCOME TAX LAW & PRACTICE** - T.S. REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.

SEMESTER- V

MID-5(A): COMPUTER APPLICATION IN BUSINESS

Course Objectives: To provide an exposure to the use of office automation software and accounting package software in making business decisions.

Learning Outcomes: After completing the course, the learners shall be able to:

1. Acquire the theoretical knowledge in MS-Office
2. Create documents in MS-Word
3. Construct work sheet on MS-Excel
4. Prepare presentations using MS-Power Point and to Develop database management system using MS-Access
5. Explain the fundamentals and key components of Tally ERP9 and to Create ledgers and groups in various modes.

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

Microsoft Word: Creating a New Document – Edit and Formatting a document – Change the page layout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – insert Word Art, Clip Arts and Pictures – Business Correspondence: Letters, Tables, Mail Merge, Labels.

UNIT III

Microsoft Excel: Building a Spread Sheet – Using Autofill – Adding and Removing Rows and Columns – Creating and Copying Formulae – Changing Column widths & Row Height – Using Auto format – Creating and Printing a Graphs and Chart - Calculation of various financial, Statistical Equations and functions.

UNIT IV

Microsoft Power Point: Creating and Saving a presentation using Auto - Content wizard – Design template – Blank Presentation – Opening an Existing Presentation – Setting Slide transitions – Slide Animations – Power Point Presentation views – Printing Slides, Notes and Handouts.

Microsoft Access: Creating a new database – Creating a new table – Creating a Primary Key – Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard – Forms: Creating an Auto form, by using wizard and Entering data by using forms – Reports: Design view and by using wizard.

UNIT V

Applications of Accounting Software: Introduction – Features - tally Introduction to Accounting software (Ver.9.ERP): 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 .S.P., Computer Application in Business, Vikas Publishing House, New Delhi.
2. Sanjey Saxena, 2009, MS-Office 2007 for everyone, Vikas Publishing House Pvt, Ltd., New Delhi.
3. NellaiKannan, C2002: MS-Office, Nels Publication, Thirunelveli, Tamil Nadu.

Books for References:

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

SEMESTER- V

MID-5(B): SERVICE MARKETING AND COOPERATIVES

UNIT-I INTRODUCTION TO SERVICE MARKETING

Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.

UNIT-II SERVICE CONSUMER BEHAVIOUR-

Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions

UNIT-III THE SERVICE DELIVERY PROCESS

Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits

UNIT-IV SERVICE DESIGN

Levels of service product–Service lifecycle–new service development–service blueprinting–physical evidence and service scape–competitive differentiation of services–service positioning strategies–developing positioning maps–pricing of services–methods and specific issues.

UNIT-V MARKETING STRATEGIES FOR DIFFERENT SERVICES

Formulating service marketing strategies for health cooperatives, Cooperative hospital, tourism cooperatives, logistics, financial, information technology, educational cooperatives, entertainment and public utility services. As applicable to cooperatives

Suggested Books/Articles/Links for References:

1. Halen Woodroffe, "Services Marketing", McMillan Publishing Co, New Delhi
2. Nimit Chowdhary and Monika Choudhary, "Text book of Marketing of Services", the Indian experience, MacMillan Publishing Co, New Delhi,
3. Bhattacharjee, "Services Management, An Indian Perspective" Jaico Publishing House, Chennai.
4. Christopher H. Lovelock and Jochen Wirtz, Services Marketing, Pearson Education, New Delhi.
5. Christian Gronroos, Services Management and Marketing a CRM Approach, John Wiley.
6. <https://www.icaap.coop/>
7. <https://ica.coop/en>

Note: Latest edition of text books may be used.

SEMESTER- V

MID-5(C): CONTEMPORARY LEGAL FRAMEWORK

Objective: ❖ To provide knowledge on various economic legislations required for running a business or organization
Syllabus:
Unit 1: Competition Law: Definitions – Anti Competitive agreements – prohibition of abuse of dominant position – combinations – Competition Commission of India – Inquiry into certain agreements and dominant position – inquiry on complaints u/s 19 – power to grant interim relief power to forward compensation – Execution of orders of commission – appeal – duties of Director – General – penalties – Competition advocacy.
Unit 2: Foreign Exchange Management Act: Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. - Current account transactions, Capital account transactions – Export of goods and service - Realization and repatriation of foreign exchange — Authorized person – Penalties and Enforcement – Foreign Contributions and hospitality – Exemptions - Powers of Central Government – Directorate of Enforcement – Appellate Tribunal. Offences and penalties – Compounding of offences
Unit 3: Consumer Protection Act: Genesis of the law – objects and definitions – Rights of consumers under the Consumer Protection Act – Nature and scope of remedies – Consumer protection – appearance before consumer dispute Redressal Forums.
Unit 4: Environmental Legislation Legal and regulatory framework: Procedures for obtaining various environment clearances – role and function of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit. Enforcement of International Environmental law: Kyoto protocol norms. Water: Water and Environment (Protection) Law – various Boards and their functions and powers; duties of occupier of specified industries to ensure adherence to standards; offence by companies. Air pollution: Concept of sustainable development, Government policy regarding environment – salient features of the Air (Prevention and control of pollution) law.
Unit – 5: Intellectual Property Rights: Kinds, meaning of intellectual property; concept of patent; Trade Mark; right, design, patent law & Enforcement Trade Mark Law & Enforcement; copy right law & enforcement
Suggested Books/Articles/Links for References: 1. Aswathapa, K, Legal environment of Business, Himalaya, Delhi 2. The Competition Act, (along with Statement of Objects & Reasons) and the notifications issued by the Central Govt. 3. Relevant Bare Acts
Note: Latest edition of text books may be used.

SEMESTER V

MJD 15- SUMMER INTERNSHIP (4 CREDITS. 6 HOURS)

SEMESTER-VI				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD11	Major Disciplinary courses (compulsory)	MJD11: <u>Money and Banking</u>	4	5
MJD12		MJD12: <u>General and Cooperative Audit</u>	4	5
MJD13		MJD13: <u>Financial Management</u>	4	5
MJD14		MJD14: <u>Cooperative Practical Training and Project Report</u>	4	5
MID6	Minor Disciplinary courses (choose anyone)	MID-6(A): <u>Cooperative Law</u>	4	5
		MID-6(B): <u>Cooperative Accounting</u>		
		MID-6(C): <u>Talent Management</u>		
		Total Credits/Total Hours of Work	20 Credit	25 Hours

SEMESTER – VI
MJD11- MONEY AND BANKING

Course Objectives: To expose the students to the working of banking and financial system prevailing in India

Learning Outcomes: After the completion of the course, the learners will be able to:

- 1) Explain the Meaning, Scope and functions of Banking Systems in India
- 2) Illustrate the recent trends in Banking and its services
- 3) Explain the Concept of Credit Creation Process

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.

Finance: Role of finance in an economy; kinds of finance; Financial System; Companies Financial intermediaries; Markets and instruments, and their functions.

UNIT II

Indian Banking System: Definition of Banking – Types of Banks – Commercial Banks - importance and functions; Structure of commercial banking- Agency services and General utility services of Commercial Banks - Importance and Meaning and importance of main liabilities and assets; Regional Rural Banks; Co-operative Banking in India.

UNIT III

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 IV

Recent Trends in Banking: Electronic Banking - Features - Internet Banking Vs Traditional banking– Mobile banking – Features – Requirements – Telephone banking – Features - Telephone banking facilities – ATM – Features – Functions of ATM – Benefits of ATM – Credit cards – Electronic Fund Transfer –Features – Real Time Gross Settlement (RTGS) – Digital Payments – Digital Payment Systems – Types of Digital Payment Systems- Measures for promoting digital payments and creation of Less cash economy.

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.

Practical Exercises: The learners are required to:

1. Describe the Procedure of opening a Bank account – Current account, Savings account, Recurring account, and fixed deposit account on the basis of your experience.
2. Practice online account opening, E-banking operations and UPI transfers.
3. Analyse the Balance Sheet of a bank with respect to loan and advances and to identify the stressful assets.

Text Books

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

Books for References

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 – VI
MJD12 - GENERAL AND COOPERATIVE AUDIT

OBJECTIVE: To enable the students be thorough with various aspects of cooperative auditing including the general audit aspects towards Co-operatives enterprises.

Learning Outcome: After completion of the course, learners will be able to:

1. Know about fundamentals of audit
2. Understand about the vouching and internal check in general and cooperatives
3. Familiarize with valuation and verification of assets in general and cooperatives
4. Cognize the structure of cooperative audit set-up and cooperative auditor's roles, duties and responsibilities
5. Analysis and understand the audit programme for various types of cooperatives

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 – Stages of audit work -Steps in vouching - 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 (As applicable to Co-operatives).

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 (As applicable to Co-operatives).

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 - misappropriation of frauds: misappropriation of cash, defalcation of accounts.

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.

Practical Exercise: The learners are required to :

1. Make them to know and present the right,duties and responsibilities of a auditor
2. Prepare and chart out the set-up and working structure of cooperative audit department
3. Prepare the audit programme schedule for different types of cooperatives

Text Book

1. Kapoor, D.R. *Hand Book of Co-operative Audit*, Anmol Publications, New Delhi.
2. 1. Krishnaswami O.R. *Principles of Cooperative Audit*, Oxford and IBH Pub. Co, New Delhi.

Reference Books

1. Samiuddin, Mahfoozur Rahman and Hifzur Rehman. *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi.
2. Kameswara Rao, Y. *Principles and Practice of Cooperative Audit*, Sri Meheresh Publications, Hyderabad.
3. Saxena, R.G. *Principles and Practice of Auditing*, Himalaya Publishing House.
4. Tandan, BN. Sudhorsanan, S. and S.Sundhra Babu, *A Hand Book of Practical Auditing*, S.Chand & Co, New Delhi. .
5. S.Vengadamani, *Practical Auditing*, Margham, Chennai.
6. Ravinder Kumar and Virendra Sharma, *Principles and Practice of Auditing* , New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER – VI
MJD13–FINANCIAL MANAGEMENT

Course Objective: To help students to understand the conceptual framework of financial management.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the nature and scope of financial management; Assess the impact of time value of money in different business decisions;
2. Analyse capital budgeting process and apply capital budgeting techniques for business decisions;
3. Explain various capital structure theories and analyse factors affecting capital structure decisions;
4. Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
5. Design working capital policy based on the assessment of financial requirements. Compare CSR and Profitability

UNIT I

Financial Management: Nature, scope, and objectives of financial management - profit maximization Vs wealth maximization; Value maximization - concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept - People, Planet, and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto Currencies, Block Chain. Financial goals; Profit vs Wealth maximization, Financial functions – Investment, financing, and dividend decisions; financial planning.

UNIT II

Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference share, equity capital and retained earnings; combined (weighted) cost of capital. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, and combined financial and operating leverage - Capital Structure: Theories and determinants.

UNIT III

Capital Budgeting: Nature of investment decisions – evaluation criteria, pay - back period – accounting rate of return, net present value, internal rate of return - profitability index - NPV and IRR Comparison.

UNIT IV

Management of Working Capital: Nature of working capital, significance of working capital, Operation cycle and factors determining working capital requirements - Management of Working capital – cash, receivables, and inventories.

UNIT V

Dividend Policies: Issues in dividend policies; Welfers model; Gordon’s model M.M. Hypothesis, forms of dividends and stability in dividends, determinants. “Portfolio Derivative”

(Problems-60% & Theory 40%)

Practical Exercises: The learners are required to:

1. Work on the spreadsheet for various financing decisions of a select company based on published annual report.
2. Analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital, and CSR spending of a select company based on published annual report.
3. Read the case study titled ‘Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma.’ Prepare and present a report on key learnings from the same.
4. Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years.
5. Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market.
6. Prepare and present the strategy to be followed as a finance manager of a hypothetical company while taking decision on dividend distribution. Use expert system for taking various decisions related to financial management

Text Book:

1. Pandey .I.M., Financial Management, Vikas Publishing House ,New Delhi.
2. VanHome.J.C., Financial Management and Policy, Prentice Hall of India, New Delhi.
3. Prasanna Chandra., Management Theory and practice, Tata McGraw Hill, New Delhi.
4. Bhalla .V.K., Modern working Capital Management, Anmol Publishers, Delhi.

Books for References:

1. Khan .M.Y., & Jain .P.K (2018). *Financial Management: Text and Problem*, New Delhi: Tata McGraw Hill Education.
2. Kothari .R (2016). *Financial Management: A Contemporary Approach*, New Delhi: Sage Publications India Pvt. Ltd.
3. Rustagi .R.P (2015). *Fundamentals of Financial Management*, New Delhi: Taxmann Publication.
4. Pandey .I.M (2015). *Financial Management*, New Delhi: Vikas Publications.
5. Sharma .S.K., & Sareen.R (2018). *Fundamentals of Financial Management*, New Delhi: S.Chand Publishing.
6. Singh .P (2010). *Financial Management*, New Delhi: An eBooks Pvt, Ltd.
7. Singh .J. K (2016). *Financial Management -Theory and Practice*, Delhi: Galgotia Publishing House.
8. Singh.S.,& Kaur .R (2011). *Fundamentals of Financial Management*, New Delhi: SCHOLAR Tech. Press.
9. Tripathi.V (2017). *Basic Financial Management*, Delhi: Taxmann Publication.
10. Chandra .P (2007). *Financial Management - Theory and Practice*, New Delhi: Tata McGraw Hill Education.
11. Horne.J.C.,& Wachowicz.J.M (2008). *Fundamentals of Financial Management*, New Jersey: Prentice Hall.
12. Ross .S.A., Westerfield, R.W.Jaffe, J.,& Kakani, R. K. (2014). *Corporate Finance*. New York: McGraw Hill Education.
13. Srivastava.R.,& Mishra.A (2011). *Financial Management*, New Delhi: OUP India.Study Material of CA Course (New) Intermediate Level Paper 8A: Financial Management.

SEMESTER VI
MJD 14-COOPERATIVE PRACTICAL TRAINING & PROJECT REPORT

OBJECTIVE: To make them learn and get practical cum field exposure with core sector of cooperative enterprises by observing, writing and dialogue mode.

Learning Outcome: After completion of the course, learners will be able to:

1. Expose the students to the various functions of an organization especially those involved in Cooperatives.
2. Help the Students to sharpen their written communication skills
3. Provide a better *understanding of the Students for application of concepts that have been learned through the course.*
4. To get employment opportunities in the field of cooperative sector
5. Gain knowledge on how to prepare a project report and submit
6. Gain knowledge on preparing of questionnaire, schedule for data collection
7. Facilitate them to go for research

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

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 of Co-operative Management. The department will facilitate the students in identifying the cooperative institutional and getting permission to make visit. For the purpose of the practical training, the students will be taken / allotted (with proper instruction) individually or divided into batches or as whole class as decided by the department of Co-operative Management.

Assessment of the Training and Record: Training and Record will be assessed by a committee consisting of the Head of the Department of Co-operative Management [Internal examiner], one faculty [staff - in charge] of the training programme and the external examiner.

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 as per the format instructed / given by the Department of Co-operative Management.

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.

Common instruction to the students

- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in Cooperatives.
- Students must adopt and practices of the procedures of the respective Co-operative Organisation during the training and project work.
- The Students should try to learn the various operations of the Cooperatives organisation by visiting, interacting with the personnel and taking part in the field activities if possible. They may collect all information published and otherwise related to the unit.
- The collected information should be presented in an organized and structured way in the form of a report neatly typed / written on A4 paper or printed format given by the Department of Co-operative Management and the same has to be submitted to the respective department in hard bound/spiral bound form.
- Students should avail the assistance of the concern department faculty can be allotted / incharge to them for any help and guidance required to complete the institutional training reports.

The Department of Co-operative Management has empowered to make arrangements and to carry out the work for Phase-I & II based on the permission accorded by the Government Department of Co-operation / Registrar of Co-operative Societies (RCS). In which, alternative mechanism or similar nature of practical exposure can be done if any crisis made. The practical training and Project report would be a minimum of 14 days (Two weeks) and practical training period can be increased on need base and situation at maximum of 30 days.

The Assessment of phase-I & II together will be made on the following basis.

Evaluation Elements	Internal	External	Total
Report	20	30	100
Viva – Voce	20	30	
Total	40	60	

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

1. Whether Practical working is recorded well in written document.
2. Whether the written report is followed in a systematic data collection schedule format of co-operative sector like name of organization, registration, commencement, objectives of the organization, activities, membership details, etc.,
2. Whether the observations 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 / learning outcomes explored.
5. Whether conclusion and recommendations are appropriate and practical knowledge gained

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.

SEMESTER - VI
MID-6(A)- COOPERATIVE LAW

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

Learning Outcome: After completion of the course, learners will be able to:

1. To know the Origin and development of Cooperative legislation
2. To understand about the legislation of the Pondicherry State Cooperative Societies Act
3. To understand the regulatory provisions relating to Cooperatives.
4. To knowledge on legal provision for employees of cooperatives
5. To find out the provisions contained to respective state Act.

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.

Practical Exercise: The learners are required to :

1. Prepare the legal frame work for cooperatives in Central and State
2. Make them to prepare the difference sections and provisions for audit, enquiry, inspections etc.,
3. Prepare the Model Bye-law of any Cooperatives in their respective state or on Central level

Text Book

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

Reference Books

1. Government of Puducherry, *The Pondicherry Cooperative Societies Rules*.
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*.
5. Government of India, *The Multi State Cooperative Societies Rules*.

Note: Latest edition of text books shall be used.

MID-6(B)- COOPERATIVE ACCOUNTING

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

Learning Outcome: After completion of the course, learners will be able to:

1. Understand the concept and distinguish nature of cooperative accounting
2. Gain knowledge about the journal entry
3. Familiar with the practice of ledger work
4. Learn about the preparation of final accounts
5. Study about net profit distributions

UNIT I

Fundamentals of Cooperative Account Keeping: Evolution – distinctive features -Difference between Cooperative Account Keeping System and 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 Account - Postings from Day book into Ledgers.

UNIT III

Ledgers in Cooperatives: General Ledger and Special Ledgers for different Cooperatives – Reconciliation of Special Ledger with General Ledger balance –Preparation of Statement of Receipt and Disbursement.

UNIT IV

Final Account in Cooperatives: Forms - 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.

Practical Exercise: The learners are required to :

1. Prepare the journal and ledger
2. Prepare the receipts & payments statement
3. List out and allot the net profit distribution based on cooperative accounts

Text Book:

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

Reference Books

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

Note: Latest edition of text books shall be used.

SEMESTER - VI
MID-6(C)- TALENT MANAGEMENT

Objectives:

- To understand need and importance of talent management and its relationship with compensation practices, strategies and reward.
- To institute talent management system that ensures identification, management and development of talent portfolio that accelerates performance improvements.
- To understand the core concepts of Talent management and application of these in multi-disciplinary areas

Syllabus:

UNIT – I: Introduction to Talent Management: Talent Management: Meaning –Overview–History–Scope–Need of Talent Management. Key Processes of Talent Management – Sources of Talent Management – Types of Talent Management – Benefits of Talent Management – Limitations of Talent Management – Principles of Talent Management – Methods of Talent Management – Talent Gap – Tools for Managing Talent – Life Cycle of Talent Management – Role of HR in Talent Management

UNIT–II: Building Blocks Of Talent Management

- a) Meaning and methods of Competency Mapping
- b) Concept and importance of Assessment Centre, Assessment Centre activities – psychometric testing, interviews, group discussions, presentation, management games, in-basket activities.
- c) Training and development – objectives and process of training programmes (need analysis, instruction design, validation through sample testing, implementation of programme, evaluation)

UNIT-III Talent Engagement and Retention:

Concept of Talent Engagement – Retention. Employee Engagement and Retention, the Race for Talent: Retaining and Engaging Workers, Best Practices for Talent Engagement, Ways and means to improve Employee Retention - Strategies of reward system- employee incentives and recognition programs- Elements of compensation structure- fixed, cash benefits, retirement and social security, valuable pay/ incentives/ stock options - Designing salary template with understanding of provident fund, ESIC, gratuity, annuation, bonus, etc.

UNIT–IV Talent Engagement and Retention:

Concept of Talent Engagement – Retention. Employee Engagement and Retention, the Race for Talent: Retaining and Engaging Workers, Best Practices for Talent Engagement, Ways and means to improve Employee Retention - Strategies of reward system- employee incentives and recognition programs- Elements of compensation structure- fixed, cash benefits, retirement and social security, valuable pay/ incentives/ stock options - Designing salary template with understanding of provident fund, ESIC, gratuity, annuation, bonus, etc.

UNIT- V: Contemporary Talent Management Issues, Challenges, Best Practices and Innovation:

Organizational Issues, Talent Management Challenges, Best Practices of Talent Management, Talent Management in India, AI applications in Human Resource

Management Practices, E-Frauds in Talent Acquisition, Development, Utilization and Separation.

Suggested Books/Articles/Links for References:

1. Ravinder Shukla, Global India Publications, TALENT MANAGEMENT: Process of Developing and Integrating Skilled Workers
2. Talent Development by Dave Collins; Aine MacNamara, Routledge
3. Sloan, Hazucha, and Van Katwyk , Strategic management of global leadership talent Advances in global leadership
4. Pascal, Talent management systems: Best practices in technology solutions for recruitment, retention, and workforce planning.
5. Willam Barther (2020), AI Applications in HR Practices, Prentice Hall, New York.

Note: Latest edition of text books may be used.

SEMESTER-VII				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD16	Major	<u>MJD16:Management Information System and Cooperatives</u>	4	5
MJD17	Disciplinary courses (compulsory)	MJD17: Cooperative Management and Administration	4	5
MJD18		<u>MJD18: Cooperative Development in India & Abroad</u>	4	5
MID7	Minor Disciplinary courses (choose any one)	<u>MID-7(A): Strategic Management for Cooperatives</u>	4	5
		<u>MID-7(B): Rural Marketing & Cooperatives</u>		
MID8		<u>MID-7(C): Financial Statement Analysis</u>	4	5
	<u>MID-8(A): Dynamics of Cooperation</u>			
	MID-8(B):MSME Management			
	MID-8(C): Rural Industrialization And Entrepreneurship Development			
		Total Credits/Total Hours of Work	20	25 Hours

SEMESTER - VII

MJD 16: MANAGEMENT INFORMATION SYSTEM AND COOPERATIVES

Learning Objectives:

- To understand the concept of management information system
- To enable the MIS supporting systems.
- To know the functions of interpersonal business system
- To know the concepts of Decision Support System.
- To study the role of management information system in manufacturing sectors

Learning Outcomes:

- Gain knowledge on concept and functions of management information system
- Enriched skills through Data Base Management System.
- Enhanced the knowledge on CRM, ERP and SCM.
- Acquaintance the functions of Decision making support system
- Examine the functional areas of MIS

Unit-I : Management Information System (MIS): Meaning – Characteristics of Management Information System- Role of Information Systems in Business- E-Business-Types of Information Systems-Components of an Information Systems- Need for Information system- Information system for Decision making.

Unit-II : Information System: Strategic Information system – MIS Support for planning – organizing –Controlling – MIS for specific functions – personnel – Marketing – Inventory Production Data Base Management System Models – Data Base Management system resources.

Unit-III: Interpersonal Business System: CRM Meaning- importance –functions-Phases-Challenges of CRM-ERP- importance- functions- Challenges-Supply Chain Management-importance- objectives-functions - Role of SCM-Trends in SCM.

Unit-IV : DSS: Meaning – importance –Components –functions –Trends- Uses of DSS- Executive Information Systems-Artificial Intelligence-Business in Artificial Intelligence-Expert System.

Unit-V: Management Information System in Manufacturing Sectors: Production, Materials, Finance, Marketing and HRM and Cooperative Management Information system.

Reference Books:

- 1.Gordon, B. Davis (2013),Management Information System, Margrethe H.Olson
- 2.Sathish Paride (2010), Management Information System, Himalaya Publication House,
- 3.Mohan. P(2007), Management Information system (2007), Ninth Edition, Himalaya Pub.House.
- 4.G.B.Davis and M.H.Olson(2012), Management Information System(2012) Tata Mcgraw Hill,
5. Mohamed Azam, (2012), Management Information System, Tata Mcgraw Hill.

SEMESTER - VII

MJD 17: COOPERATIVE MANAGEMENT AND ADMINISTRATION

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

Learning Outcome: *After completion of the course, learners will be able to:*

1. Understand about the fundamental aspects of cooperative management
2. Learn about the structure of cooperative management
3. Identify the various functional areas of management
4. Trace out and arrival with practical solutions for issues in cooperative management
5. Cognize with cooperative administrative setup

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 Executives – Co- operative Leadership.

UNIT III Functions and Functional Areas of Management in Co-operatives: Management functions applied to cooperatives – Materials, Production, Marketing, Finance, Human Resources and Office Management applied to cooperatives.

UNIT IV Issues in Cooperative Management: Professionalization – 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.

Practical Exercise: The learners are required to :

1. Prepare the administrative set-up of cooperative management
2. Make them to list out the roles, powers and duties of General Body and Board of Directors of any cooperatives
3. Prepare the legal provisions and administration powers of RCS

Text Book:

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

Reference Books

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

Note: Latest edition of text books shall be used.

SEMESTER - VII

MJD 18: COOPERATIVE DEVELOPMENT IN INDIA & ABROAD

OBJECTIVE: *To portray the development of cooperatives during pre and post-independence in India and to know the development of cooperative movement in Abroad*

Learning Outcome: *After completion of the course, learners will be able to:*

- 1. Understand the origin and development of cooperatives in India*
- 2. Gain Knowledge cooperative development under plan periods and know about the success stories of cooperative with their strategic approach*
- 3. Attain the knowledge about the recent developments in cooperative sector*
- 4. Learn about the practices of cooperatives in Germany, Italy and Japan*
- 5. Identify practices of cooperatives in England, Denmark and America*

UNIT I Cooperative Development in India:

Pre-independence Era: Evolution, Nicholson Report, Features of Cooperative Societies Act 1904 and 1912 – Maclagan Committee (1914) - Royal Commission on Agriculture (1927) – Cooperative Planning Committee (1945).

UNIT II Development under plan periods and success stories of Indian Cooperatives

Major findings and recommendations of AIRCSC 1954, AIRCRC 1969, Metha Committee, CRAFTCARD 1979, Agricultural Credit Review Committee 1989 – Integrated Cooperative Development Project (ICDP) – Development Action Plan (DAP)- success stories : AMUL-ULCCS-IFFCO-KRIBHCO

UNIT III Recent Developments in the Cooperative Sector:

Recent Committees and Commissions: Kapoor Committee, K. Madhava Rao Committee on Urban Banks, Vaidhyathan committee Recommendations (Task Force STCCS). Report of the High Powered Committee on Cooperatives 2009, Constitution (Amendment) Act 2011.

UNIT IV Cooperatives in Germany, Italy and Japan:

Cooperative Development in Germany: History of Credit Cooperatives in Germany – Raiffeisen Societies – Schulze Banks – Functions –Features Comparison. Cooperative Development in Italy: Evolution of Cooperative Movement - Wollemburg Societies – Luzzatti Banks – Features – Functions – Comparison- Industrial Cooperatives in Japan.

UNIT V Cooperative Development in England, Denmark and America:

Origin and development of Consumer Cooperatives in England – Retail Stores – Cooperative Wholesale Stores (CWS & SCWS)- Functions – Features. Cooperative Development in Denmark: Evolution of Cooperative Movement -Origin and Development of Dairy Cooperatives, Constitution and Working – Features— Marketing Cooperatives in America, Sustainable Development and Cooperative Monitor.

Practical Exercise: The learners are required to :

1. Prepare the case study / success story writing of any cooperatives
2. Prepare the core aspects and its powers of Constitutional (Amendment) Act 2011
3. Make them to discuss the best practice and formula of different cooperatives on global level

Text Book:

1. Mathur. B.S. *Cooperation in India*, Sahithya Bhavan Publishers, Agra
2. Hajela T.N, *Cooperation, Principles, problems and practice*, Ane book, Pvt. Ltd, New Delhi.

Reference books:

1. Abdul Kuddus. K.A and A.K. Zakir Hussain. *Cooperative Credit and Banking*, Limra Publications, Chennai.
2. Bedi R.D. *Theory, History and Practices of Cooperation*, R.Lall Book Depot, Meerut.
3. Memoria.C.B., *Cooperation in India and Abroad*, Kitab Mabal, Allahabad
4. Paul Lambert, *The Social Philosophy of Cooperation*
5. NCUI (2012), *Cooperatives Surge Ahead* , New Delhi-110016

SEMESTER - VII

MID-7(A): STRATEGIC MANAGEMENT FOR COOPERATIVES

OBJECTIVE: To make students to learn core concepts of strategic management and its approach towards to betterment of the business concern including the cooperatives enterprises.

Learning Outcome: After completion of the course, learners will be able to:

1. To study the basic concepts of strategic management
2. To impart the formulation of strategies for business concern and cooperatives
3. To study the strategic analysis and decisions required
4. To gain knowledge and understanding about the strategic implementation
5. To understand about the issues in strategic issues in cooperatives and general business concern

UNIT – I

Introduction and meaning of Strategy and Strategic Management - – Evolution of Strategic Management - Conceptual Frame Work – Strategic Management Process- Relevance and importance of Strategic Management .

UNIT – II

Vision, mission, objective and goals formulation – Importance – External Environment Analysis – Internal Environment Analysis – Organizational Analysis – Techniques of Environmental Analysis- SWOT Analysis - As applicable to Cooperatives

UNIT- III

Strategic Decisions – Approaches to Strategy Formulation - Strategic Alternatives – External Growth Strategies – Generic Business Strategies – Corporate Strategies – Choice of Strategy.

UNIT – IV

Strategy Implementation – Issues in Strategy Implementation - Structural Implementation – Behavioural Implementation - Functional Implementation – Strategic Evaluation and Control.

UNIT – V

Strategic issues in Cooperatives and Global business and e-commerce – Managing technology and innovation – specified types of organization – organizational adoption and change- Strategies for Cooperative Management

Practical Exercise: The learners are required to:

1. Preparation and apply different strategies in the various sector including Cooperatives
2. Examine the strategic analysis in different sectors including Cooperatives
3. Make them to prepare SWOT for difference business concern including cooperatives

Text Book:

1. L.M. Prasad, Strategic Management, Sultan Chand & Sons, New Delhi,2012
2. Kulandaisamy V, *Text Book of Co-operative Management*, Arudra Academy, Coimbatore.

Reference books:

1. Fred.R.David, Strategic Management Concepts & Cases, Pearson Education.
2. Thomas.L.Wheelan, J.David, Strategic Management & Business Policy – Hunger, Pearson Education.
3. Azhar Kazmi , Business Policy, Tata Mcgraw Hill.
4. P.K. Ghose, Strategic Planning and Management, Sultan Chand & Sons, New Delhi, 2011
5. P.C.Jain ,Strategic Management, Ramesh Book Depot.
6. Krishnaswami O.R. & Kulandaisamy, V. *Cooperation: Concept and Theory*, Arudra Publications, Coimbatore.

SEMESTER - VII
MID7 (B)- RURAL MARKETING AND COOPERATIVES

Objectives:

- ❖ To make the students to explore the Agriculture and Rural Marketing environment
- ❖ To understand consumers' and marketing characteristics
- ❖ To understand and contribute to the emerging challenges in the upcoming global economic scenario

Syllabus:

UNIT-I

Concept & scope of rural market – Rural Consumer Behaviour, Rural Consumer Vs Urban Consumers – a comparison, Relevance of Marketing mix for Rural market/Consumers. Problems in rural market Rural markets' Characteristics, Rural markets – Environmental factors – Cooperative Marketing

UNIT-II

Segmentation, Targeting & Positioning for rural market, Market forces, components of different Product Strategies, Pricing Strategies, Promotional Strategies & Distribution Strategies for Rural consumers

UNIT-III

Agricultural Markets:

Nature & scope, Objectives of Agriculture Marketing, Challenges in Agriculture Marketing, Agriculture Marketing & its Economic importance, Agricultural Produces and their market.

Agricultural Marketing- Importance, Prospects and Issues, Role of Cooperatives and Self Help Groups (SHG) in Rural Marketing Understanding

Commodity Boards: Role and Contribution of Commodity Boards in generating revenue to government and employment in rural India

Agricultural

Exports:

Composition and Contribution of Agricultural Exports in generating revenue for India- Food Grains, Organic products, Marine Products, Role of Agricultural & Processed Food Products Export Development Authority (APEDA)

UNIT-IV

Role of Government and Non-Govt. Agencies in the development of Rural and Agricultural Marketing

Government Schemes: Rural Development Programmes and Schemes of Government, Entrepreneurship Development Programme, Role of Food Corporation of India (FCI), Role of Khadi and Village Industries Commission (KVIC) **Role of Banks in Rural Marketing:** Role of Agricultural Cooperative Banks, Commercial Banking for Rural Marketing

Sector Marketing Strategies for Seed; Fertilizers; Pesticides; Farm equipment.

UNIT-V

E- Commerce: Importance of E-Commerce and Impact of E- Marketing on rural consumers, Concept of Digital Village, Role of Social Media in rural marketing. **Information Technology:** Impact of IT in Agricultural Marketing, E-Chaupal, Project Shakti, Web-casting-online training and guidance to farmers.

Online Marketers: Role of Online Marketers, Growth and Challenge

Suggested Books/Articles/Links for References:

1. Badi&Badi:RuralMarketing
2. Mamoria,C.B.&Badri Vishal:AgricultureproblemsinIndia
3. Arora,R.C.:IntegratedRuralDevelopment
4. Rajgopal:ManagingRuralBusiness
5. Gopalswamy,T.P.:RuralMarketing

JOURNAL

AgricultureTodayMagazine

Note:Latesteditionoftext booksmaybeused.

SEMESTER - VII
MID7 (C)- FINANCAL STATEMENT ANALYSIS

Unit I	<p>The Basic Financial Statements</p> <p>Financial Statements: Demand and Supply - Demand for Information - Supply of Information - International Accounting Standards - Review of Financial Statements - Balance Sheet- Income Statement - Statement of Stockholders' Equity - Statement of Cash Flows - Information Beyond Financial Statements. Managerial Choices in Financial Reporting- Analysis of Return on Assets- Components of Return on Assets- Analysis of Return on Equity.</p>
Unit II	<p>Profitability Analysis and Interpretation</p> <p>Profitability Analysis and Interpretation: Return on Equity (ROE)- ROE Disaggregation: DuPont Analysis - Return on Assets- Financial Leverage- Return on Assets and Its Disaggregation Analysis of Profitability and Productivity- Analysis of Profitability - Analysis of Productivity- Analysis of Financial Leverage - Balance Sheet Analysis with an Operating Focus - Return on Net Operating Assets (RNOA) - Net Operating Assets (NOA)- Net Non-operating Obligations (NNO) - Income Statement Analysis with an Operating and Non- Operating Line Items of the Income statement.</p>
Unit III	<p>Credit Risk Analysis and Interpretation</p> <p>Credit Risk Analysis and Interpretation - Market for Credit - Supply of Credit - Credit Risk Analysis Process - Information for Credit Risk Analysis - Chance of Default - Loss Given Default - Review - Measuring Credit Risk - Adjusting Financial Information - Profitability Analysis - Coverage Analysis - Liquidity Analysis - Solvency Analysis (- Credit Ratings - How Credit Ratings Are Determined - Predicting Bankruptcy - Altman Z-Score - Application of Z-Score - Bankruptcy Prediction.</p>
Unit IV	<p>Financial Statement Forecasting</p> <p>Financial Statement Forecasting - Forecasting Process - Forecasting the Income Statement - Forecasting the Balance Sheet - Building Forecasts from the Bottom Up - Segment Data - Forecasting the Statement of Cash Flows - Multiyear Forecasting with Target Cash and New Debt Financing - Parsimonious Method for Forecasting NOPAT and NOA - Multiyear Forecasting with Parsimonious.</p>
Unit V	<p>Fundamentals of Valuation</p> <p>Valuation Basics- Basics of Valuation - Payoffs from Equity and Debt Instruments - Steps in Stock Valuation - Intrinsic Value - Review of Time Value of Money - Valuation of a Debt Instrument - Valuation of an Equity Instrument - Recursive Process of Valuation - Cash-Flow-Based Valuation- Equity Valuation - Operating-Income-Based Valuation - Equity Valuation Models - Multi-Year Forecast Precision - Market-Based Valuation - Valuation Model Using Market Multiples, Balance Sheet Multiples, Net Operating Asset (NOA) Multiple, Book Value (BV) Multiple, Income Statement Multiples, Net Income (NI) Multiple, Industry-Based Multiples, Combining Estimates from Differing Multiples</p>
Reference	<p>Easton, McAnally and Sommers, Financial Statement Analysis & Valuation, 6th edition (2020), Cambridge Business Publishers, ISBN: 978-1-61853-360-9</p>

B.Com (Co-operative Management)

Books	Financial Statement Analysis and Security Valuation (2017) Fourth edition, Stephen H. Penman, Publisher: McGraw Hill Education;
	Business Analysis and Valuation: Using Financial Statements (2015) 5th edition, Krishna G. Palepu, Publisher: Cengage Publications;
	Timothy R. Mayes, Financial Analysis with Microsoft Excel, Cengage Learning (2016)
Open Resources	http://www.tvmcalcs.com/excel/excel_tutorial_index
Tools and Software	Practical aspects of financial statement analysis through R, Excel.

SEMESTER - VII

MID8 (A)– DYNAMICS OF COOPERATION

Objective: To understand the structural and functional dynamics of Cooperatives Content

Learning Outcome

Learning Outcome

- Understand about economic system vs cooperatives
- Know about primary economic sector
- Know about secondary economic sector
- Explore the significance of tertiary sector of cooperatives
- Understand about the various agencies for supporting cooperative development

Unit 1. : Indian Economy: Its resource base – optimizing resources for balanced economic growth; integration of primary, secondary and tertiary sectors-the role of cooperatives, Cooperation and other business enterprise.

Unit 2. : Primary sector Cooperatives: Constitution, Structure, working Performance of agricultural and allied cooperatives, their Problems and prospects.

Unit 3. : Secondary Sector Cooperatives: constitution, structure and working Performance of manufacturing /industrial/ processing cooperatives their problem and prospectus.

Unit 4. : Tertiary Sector of Cooperatives: Constitution, structure and working Performance of education, medical, tourism, housing, banking & insurance, marketing and Consumer Cooperatives –their problems and prospects.

Unit 5. : Cooperative Development Agencies: Constitution and working of ICA, ILO, NCDC, NCUI, NABARD, NDDDB, RBI.

References:

1. Asian Drama – Gunna Mirdal
2. Dubhuashi, P.R, Principles and philosophy of Cooperation, VAMNICOM, Pune, 1970
3. Hajela T.N., Principles, Problems and Practices of Cooperation, Konrk Publishers, New Delhi, 2000.
4. Ian Mac Pherson, Cooperative Principles for the 21st Century, ICA, Geneva 1995.
5. Krishnasamy O.R and Kulandaiswamy, V., Cooperation: Concept and Theory, Arudra Academy, Coimbatore, 2000.
6. Krishnasamy O.R., Fundamentals of Cooperation., S.Chand & Co., New Delhi, 1985
7. Mathur B.S., Cooperation in India, Sahithya Bhavan Publishers, Agra, 2000
8. Paul Lambert, Studies in social philosophy of Cooperation, Cooperative Union Ltd., Manchester, 1963.
8. Paul Lambert, Studies in social philosophy of Cooperation, Cooperative Union Ltd., Manchester, 1963.
9. Plunkett Foundation, The World of Cooperative Enterprises, 1996.
10. Puri, S.S. Ends and Means of Cooperation, NCUI, New Delhi, 1979.
11. Rajagopalan R., Rediscovering Cooperation (Vol. I, II,III), IRMA, Anand 1996.
12. Ravichandran K and S. Nakkiran (2009), Cooperation: Theory and Practice, Abijit publication New Delhi.

13. Sivaprakasam, P. "Personnel Management in Central Cooperative Banks in India, Kanishka Publication, New Delhi. 1993.

14. Socialisation & Inclusion – Amarthiya Sen.

Committee Reports:

1. Pranajothi committees & Commissions on Cooperation, Rainbow Publications, Coimbatore

2. Kushroo's Committee Report, RBI, Mumbai

3. Vaithyanathan Committee Report, RBI, Mumbai

4. Dr. Mrutyunjay Sarnagi et. al (2004) 6 books

- "Each for All-All for Each" – A Study of the Impact of Cooperative Movement in Tamil Nadu.

- Cooperative Values in Consumer Stores-An Assessment of Management, Performance and Impact of consumer Cooperatives in Tamil Nadu.

- Impact of Innovative Cooperation in Tamil Nadu-A study of Pride and Excellence.

- Management of Agricultural Credit Cooperatives and their impact on Rural Life in Tamil Nadu.

- Structure, Management and Impact of Non Agricultural Credit Cooperatives in Tamil Nadu-A Socio-Economic Perspective.

- Management and Performance of Agricultural Marketing Cooperatives in Tamil Nadu-An Impact Assessment Study.

SEMESTER - VII
MID8 (B)- MSME MANAGEMENT

Objective: <ul style="list-style-type: none">❖ To help the students understand the dynamics of management of MSME's encompassing generation of business idea, setting up an enterprise, raising necessary funds and other management aspects.
Syllabus:
Unit 1: Introduction to Entrepreneurship Entrepreneur and Entrepreneurship, Role & Functions of Entrepreneur – Entrepreneurial Competencies – Problems faced by Entrepreneurs – Entrepreneurial Dimensions: Intrapreneurship – Social Entrepreneurship – Political Entrepreneurship – Cultural and Sports Entrepreneurship – Women and Rural Entrepreneurship.
Unit 2: Entrepreneurship Environment Significance – Internal and External Environment forces – psychological, social, cultural, political, legal and economic forces – Entrepreneurial Culture – Entrepreneurial Society – EDP: Steps in EDP Process – Role of EDI, EDCs & DST (STEP)
Unit 3: Developing Enterprises Identifying the Business Opportunities, Feasibility Study, Market Survey and Research, Assess demand and selecting the Right Project, Developing Business Plans, Techno-Economic Feasibility Assessment, Determine the Resources required, Finance, Technology & Legal formalities, Preparation of Project Report, Statutory Compliance of SME's – Registration – permission from Pollution Board – Labour Office – Income Tax Department, etc.
Unit 4: Institutional Support for MSME's Roles and Responsibilities of developmental agencies in promoting micro-enterprises – Ministry of Micro, Small and Medium Enterprises – SME Chamber of India – Assistance and Support Services within India and Foreign SME Sector, NSIC – National Small Industries Equity – Angel Investing – E-merge SME Exchange
Unit 5: Managing the Enterprise Financial Management: Working Capital Management – Financial Planning & Control – Accounting, Financial Statement Analysis – Marketing Management: Marketing Plan & Control, CRM – Product Development & Marketing – Production Management: Inventory Control, Productivity, Break Even Analysis – Human Resource Management: Manpower Planning – Labour Productivity – Industrial Relations
Suggested Books/Articles/Links for References: <ol style="list-style-type: none">1. Vasant Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.2. Poornima M. Charantimath, Entrepreneurial Development and Small Business Enterprises, Pearson Education Licensee, New Delhi.

SEMESTER - VII
MID8 (C)- RURAL INDUSTRIALIZATION AND ENTREPRENEURSHIP
DEVELOPMENT

Objectives: To expose students to the concepts of Entrepreneurship and to enable them to become as Cooperative entrepreneur and to start a small business enterprise.

Learning Outcome: After completion of the course, learners will be able to:

1. Cognize with distinct entrepreneurial traits
2. Identify the framework for business development on general and cooperatives.
3. Know about the availability of intuitional financial arrangements for entrepreneurs
4. Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas.
5. Acquiring the knowledge towards the sources and avenues availabilities to start-up

UNIT – I

Rural Industrialization: Concept, Need, Importance and problems of - Agro-based Industries - Small-scale and Cottage Industries.

Micro & Small Enterprises: Meaning – Definition – Micro & Macro units – Characteristics, Objectives and essentials of Small Scale Enterprises – Steps in stepping up of small enterprises in rural areas – Role of micro enterprises in economic development – Problems of Micro and small Enterprises in rural areas.

UNIT – II

Entrepreneurship: Meaning – Evaluation of the concept of the entrepreneur – Characteristics of successful entrepreneur – Functions – Needs for an entrepreneur – Types of an Entrepreneur – Intrapreneur - Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development. Women Entrepreneurship: Concept of Women Entrepreneur – Functions of Women Entrepreneur – Growth of Women Entrepreneurship in India – Problems of Women Entrepreneur – Developing Women Entrepreneur – Limitations of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur- Successful Women cooperators.

UNIT – III

Entrepreneurial Development Programmes: Meaning of Entrepreneurial competency – Major Entrepreneurial competencies – Meaning of EDP – Need for EDP – Objectives of EDP – EDP in India – Phases of EDP – Problems of EDP. Framework for Cooperative Entrepreneurship – Concept - Cooperatives as alternative economic model.

UNIT – IV

Institutional Finance & Support to Entrepreneur: Need for Institutional finance – Commercial banks – IDBI – IFCI – ICICI – IRBI – SFC – SIDCS – SIDBI – EXIM bank - Need for institutional support – NSIC – SIDO – SSIB – SSID – SISI – DIC – TCO

UNIT – V

Avenues and sources of business ideas for general and cooperative sector oriented: Viability and feasibility study – writing business plan – project proposal – designing of business process, location, and layout- Promote the cooperative model as start-up.

Practical Exercise: The learners are required to:

1. Chart out and present the suitable business plan for starting rural enterprises
2. Prepare the feasibility study
3. Exploration of start-up/ success stories of entrepreneurs with their strategies with general and sector oriented

Text Book:

1. Ravichandran.K and Nakkiran.S, Cooperative Entrepreneurship in Action, Studera Press, New Delhi
2. S. S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd., New Delhi.

Reference Books:

1. Renu Arora, S.K. Sood, Revised Ed. 2004, Entrepreneurial Development, Kalyani Publishers,Ludhiana.
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.

Note: Latest edition of text books shall be used.

SEMESTER-VIII				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD19	Major Disciplinary courses (compulsory)	MJD19: <u>Business Development Plan for Cooperatives</u>	4	5
MJD20		MJD20: Sustainable Development and Cooperatives	4	5
MID 9	Research Project or Major Disciplinary Course (Choose one) Or 3 Major Disciplinary Courses	Research Project (Methodology Based) on issues related to Cooperative Management	12	15
		Or 1. Research Methods for Business Analysis 2. Human Resource Management in Cooperatives 3. International Trade and Sustainability Governance	4*3	5*3
Total Credits/Total Hours of Work			20	25Hours

SEMESTER - VIII

MJD-19- BUSINESS DEVELOPMENT PLAN FOR COOPERATIVES

OBJECTIVES: *To enable the students to learn the Business Development Plan for cooperatives towards the overall development of the Cooperative enterprises.*

Learning Outcome: *After completion of the course, learners will be able to:*

1. Know the concept of Business Development plan for cooperatives
2. Apply to acquire skill to prepare Credit plan in Cooperatives
3. Understand the knowledge to prepare the (DAP)
4. Prepare the Income and Expenditure Plan of Cooperatives
5. Know about the NPAs in cooperatives and its impact and suggestions to overcome

UNIT I Business Development Plan:

Concept, Importance, objectives, benefits -steps in preparation of Business Development Plan- Preparation of Sub Plans- Preparation of Business Activity Plan. Agricultural Review Committee: Recommendations of Kusro committee – Challenges of Cooperatives in India.

UNIT II Preparation of Credit Plan:

Meaning, Need, Factors affecting Credit Plan, Sources of Funds: Short Term, Long Term Funds, Preparation of Whole Plan- Input Sales Plan: Factors, Calculation of Input Sales Plan ,Consumer Goods Sales Plan, Agricultural Goods Sales Plan, and Other Sales Plan.

UNIT III Development Action Plan (DAP):

Meaning, Strategies, Suggestions for Reduction of Cost, Computation for Break Even Level of Business, Implementation of Development Action Plan in Credit, Inputs, Distribution System, Consumer Goods , Storage of Goods, SHG- Kissan Credit Card- An Innovation in Rural Credit: Objectives, Features, Progress- - Diversified Business activity.

UNIT IV Preparation of Income and Expenditure Plan:

Objectives, Benefits, Types -Inspection: Meaning, Objectives, Types, Liabilities, Tools and Techniques- Evaluation: Meaning, Methods, Valuation of Assets and Liabilities in Credit Cooperatives.

UNIT V Non Performing Assets:

Concepts of NPA, Standard, Sub Standard, Doubtful and Loss Assets- NPA in Cooperative Bank – Recovery Management – Causes of Overdues –Action against defaulters – Defects in coercive methods- suggestions for better recovery- Recovery Ethics.

Practical Exercise: The learners are required to:

1. Prepare the BDP for different types of cooperative business concern
2. Suggest and arrive with a suitable plan/ ideas on diversified business activities for dull / futuristic cooperatives
3. Prepare the solutions for reducing the NPAs in Credit Cooperatives

Text Books

B.Com (Co-operative Management)

1. K.A. Adbdul Kuddus and A.K.Zahir Hussain , *Cooperative Credit and Banking*, Limra Publications, Chennai

REFERENCES:

1. *Business Development Policy* – Tamilnadu Cooperative Union, Chennai
2. Hajela T.N., *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi, 1999.
3. Mathur. B.S. *Cooperation in India*, Sahithya Bhavan Publishers,
4. GOI (2004) *Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure)*.
5. Laud G.M (1956), *Cooperative Banking in India*, The Cooperators Book Depot, Bombay.
6. Nakkiran S (1980), *Agricultural Financing in India*, Rainbow Publications, Coimbatore.

Note: Latest edition of text books shall be used.

SEMESTER - VIII

MJD-20- SUSTAINABLE DEVELOPMENT AND COOPERATIVES

Objective: The course aims to provide the learners to understanding of the key challenges and pathways to sustainable development through cooperatives i.e., also socially inclusive and environmentally sustainable.

Learning Outcomes: After completion of the course, learners will be able to:

1. To enable them to aware about UNDP's 17 Goals of Sustainable Developments (SDGs)
2. Explain key initiatives required to enhance the contribution of cooperative organisation towards SDGs
2. Analyse the significance of various steps taken by UNDP to ensure Sustainable Development;
3. Assess the results of Smart Cities Mission Initiative of Government of India;
4. Explain the key achievements of National Programmes/Initiatives aligned with SDGs.

Unit I: INTRODUCTION

Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach.

Unit II: Sustainable Development Goals (SDGs)-I

Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance – Role of cooperatives and contributions in achieving the SDGs from 1-6

Unit III: Sustainable Development Goals (SDGs)-II

SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance - Role of cooperatives and contributions in achieving the SDGs from 7-17.

Unit IV: Responsible Production and Mindful Consumption

Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

Unit V: Responsible Investment

Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

Practical Exercises:

The learners are required to:

1. Identify an organisation including cooperatives and suggest key initiatives required to achieving the Global Goals
2. Visit the website of ICA, UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify the cooperatives and other organisations which are integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyse its business model. Prepare and present a report of its contribution to the environment.

Suggested Readings:

1. Edwards, A. R., & Orr, D. W. (2005). *The Sustainability Revolution: Portrait of a Paradigm Shift*. British Columbia: New Society Publishers.
2. ILO and ICA (2018), Cooperatives and the Sustainable Development Goals, A contributions to the post Development Debate
3. Reid, D. (1995). *Sustainable Development: An Introductory Guide*. London: Earthscan Publications Ltd.
4. Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). *An Introduction to Sustainable Development*. Abingdon: Routledge.
5. Stokke, O. (2018). *Sustainable Development*. Abingdon: Routledge.

URL References for downloading and readings

1. <https://www.undp.org/sustainable-development-goals>
2. <https://sustainabledevelopment.un.org/index.php?page=view&type=400&nr=1247&menu=1515>
3. <https://ccr.ica.coop/sites/ccr.ica.coop/files/attachments/1.1%20Jurgen%20Schwettmann.pdf>
4. https://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/publication/wcms_240640.pdf

MID 9 - Research Project (Methodology Based) Related to Cooperative Management

OBJECTIVE: To make them identify and analyse the research issues related to cooperative organisations by collecting empirical data (both primary and secondary) and come out with a research project.

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 as per the format instructed / given by the Department of Co-operative Management.

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.

Common instruction to the students

- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in Cooperatives.
- Students must adopt and practices of the procedures of the respective Co-operative Organisation during the training and project work.
- The Students should try to learn the various operations of the Cooperatives organisation by visiting, interacting with the personnel and taking part in the field activities if possible. They may collect all information published and otherwise related to the unit.
- The collected information should be presented in an organized and structured way in the form of a report neatly typed / written on A4 paper or printed format given by the Department of Co-operative Management and the same has to be submitted to the respective department in hard bound/spiral bound form.
- Students should avail the assistance of the concern department faculty can be allotted / incharge to them for any help and guidance required to complete the institutional training reports.

The Department of Co-operative Management has empowered to make arrangements and to carry out the work for Phase-I & II based on the permission accorded by the Government Department of Co-operation / Registrar of Co-operative Societies (RCS). In which, alternative mechanism or similar nature of practical exposure can be done if any crisis made. The practical

training and Project report would be a minimum of 14 days (Two weeks) and practical training period can be increased on need base and situation at maximum of 30 days.

The Assessment of phase-I & II together will be made on the following basis.

Evaluation Elements	Internal	External	Total
Report	20	30	100
Viva – Voce	20	30	
Total	40	60	

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

1. Whether the written report is followed in a systematic data collection schedule format of co-operative sector like name of organization, registration, commencement, objectives of the organization, activities, membership details, etc.,
2. Whether the observations 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 / learning outcomes explored.
5. Whether conclusion and recommendations are appropriate and practical knowledge gained

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.

SEMESTER - VIII
MID 9-(1)- RESEARCH METHODS FOR BUSINESS ANALYSIS

Learning Objectives:

- To understand the basic of research and data collection.
- To enable about selection of sampling methods.
- To facilitate the basic business statistics.
- To learn about correlation and regression analysis
- To understand the calculation of index numbers and time series.

Learning Outcomes:

- a. Practice of data Collection for research
- b. Identify the correct method of selection of sampling.
- c. Gained knowledge about the calculation of average and dispersion.
- d. Apply and analyse the Correlation and Regression methods.
- e. Apply and analyse the index numbers and analysis of time series.

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.

Self study: 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,

Self study: Cluster 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)

Self study: Standard Deviation

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).

Self study: Regression methods

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 Reference:

1. Navanitham P.A. (2008) - Business Statistics, Jai Publishers, Trichy – 620021.
2. Gupta S.P. and Gupta M.P. (2005) Business Statistics, Sultan Chand and Sons. Educational Publishers, New Delhi – 110002.
3. Kothari C.R (2010) – Research Methodology – Methods and Techniques, New Age International Publishers, New Delhi-110002.
4. Pillai R.S.N. and Bagavathi (2016) – Statistics – Theory and Practice, S.Chand and Company Ltd, New Delhi – 110055.
5. Anbumani.K and Wilson X.L.X (2019) Research methods for social sciences and Management studies, New Rooyal Book Company, Lucknow, 2019.

SEMESTER - VIII

MID 9 (2) - HUMAN RESOURCE MANAGEMENT IN COOPERATIVES

OBJECTIVE: *To enable the students to understand the fundamentals of human resources management and its practices in cooperative sector.*

Learning Outcome: *After completion of the course, learners will be able to:*

1. Understand the need for HRM approach in cooperatives
2. Familiarize with human resource planning
3. Cognize the recruitment and selection process in general and in cooperative sectors
4. Imbibing and arrival of various methods on performance appraisal towards employees in different work nature.
5. Learn about the human resource accounting and quality circle for 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, Herzberg and McGregor 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.

Practical Exercise: The learners are required to :

1. Prepare the thematic training and motivational programmes for different types of Cooperatives
2. Bring new ideas and prepare the changes in recruitment rules of cooperatives
3. Prepare the common and specific scale to measure the performance of employees are working in Cooperatives

Text Book

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

Reference Books

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

Note: Latest edition of text books shall be used.

SEMESTER - VIII

MID 9-(3)- INTERNATIONAL TRADE AND SUSTAINABILITY GOVERNANCE

Objective : To impart knowledge to the students of international trade in agriculture and various provisions under WTO in the new trade regime.

UNIT I

International trade – basic concepts, WTO and its implications for Indian economy in general and agriculture sector in particular.

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UNIT II

TRIPS, TRIMS quotas, anti dumping duties, quantitative and qualitative restrictions, tariff and non-tariff measures, trade liberalization, subsidies, green and red boxes, issues for negotiations in future in WTO; CDMs and carbon trade.

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UNIT III

Importance of foreign trade for developing economy; absolute and comparative advantage, foreign trade of India.

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UNIT IV

Composition of India's foreign trade policy; India's balance of payments; inter regional Vs international trade; tariffs and trade control; exchange rate; the foreign trade multiplier.

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UNIT V

Foreign demand, supply side analysis, opportunity cost, trade and factor prices, implications for developing countries, market entry methods, export procedures & documentations.

Suggestive Readings

- Chadha GK. 2003. WTO and Indian Economy. Deep & Deep.
- Economic Survey of India. Ministry of Finance, Govt. of India. (various issues)
- HAU 2003. Refresher Course on Technological Interventions to Face WTO Challenges. AAREM & HRD CCS HAU Hisar.
- Indian Journal of Agricultural Economics Vasisht AK & Singh Alka. 2003. WTO and New International Trade Regime- Implication for Indian Agriculture. Advance Publ. Concept