**Annamalai****University**

**Affiliated Colleges**

**308 M.Com. Cooperation**

Programme Structure and Scheme of Examination for affiliated Colleges (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

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| **Part** | **Course Code** | **Study Components & Course Title** | **Credit** | **Hours/ Week** | **Maximum Marks** | | |
| **CIA** | **ESE** | **Total** |
|  |  | **SEMESTER – I** |  |  |  |  |  |
| Part A | 23PCOPC11 | Core 1: Business Finance | 5 | 7 | 25 | 75 | 100 |
| 23PCOPC12 | Core 2: Digital Marketing | 5 | 7 | 25 | 75 | 100 |
| 23PCOPC13 | Core 3: Banking and Insurance | 4 | 6 | 25 | 75 | 100 |
| 23PCOPE14-1  23PCOPE14-2 | Elective 1:  Co-operation -Theory and Practice  Rural Development | 3 | 5 | 25 | 75 | 100 |
| 23PCOPE15-1  23PCOPE15-2 | Elective 2:  Co-operative Management and Administration  Co-operative Credit and Banking | 3 | 5 | 25 | 75 | 100 |
|  |  | **Total** | **20** | **30** |  |  | **500** |
|  |  | **SEMESTER – II** |  |  |  |  |  |
| Part A | 23PCOPC21 | Core 4: Strategic Cost Management | 5 | 6 | 25 | 75 | 100 |
| 23PCOPC22 | Core 5: Corporate Accounting | 5 | 6 | 25 | 75 | 100 |
| 23PCOPC23 | Core 6: Setting up of Business Entities | 4 | 6 | 25 | 75 | 100 |
| 23PCOPE24-1  23PCOPE24-2 | Elective 3:  Agricultural Marketing and Co-operatives  Rural and Agricultural Marketing | 3 | 4 | 25 | 75 | 100 |
| 23PCOPE25-1  23PCOPE25-2 | Elective 4:  Co-operative Accounts and Audit  Co-operation in Foreign Countries | 3 | 4 | 25 | 75 | 100 |
| Part B | 23PCOPS26 | **Skill Enhancement Course SEC 1:**  **GOODS AND SERVICES TAX** | 2 | 4 | 25 | 75 | 100 |
|  |  | **Total** | **22** | **30** |  |  | **600** |

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| **23PCOPC11** | **CORE COURSE - 1**  **23PCOPC11- BUSINESS FINANCE** | **L** | **P** | **C** |
| **Semester-1** | **7** |  | **5** |

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| Learning Objectives: | |
| LO1: | To outline the fundamental concepts in finance |
| LO2: | To estimate and evaluate risk in investment proposals |
| LO3: | To evaluate leasing as a source of finance and determine the sources of startup financing |
| LO4 | To examine cash and inventory management techniques |
| LO5 | To appraise capital budgeting techniques for MNCs |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain important finance concepts |
| CO2: | Estimate risk and determine its impact on return |
| CO3: | Explore leasing and other sources of finance for startups |
| CO4: | Summarise cash receivable and inventory management techniques |
| CO5: | Evaluate techniques of long term investment decision incorporating risk factor |

Unit I:**Introduction to Business Finance and Time vale of money**

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

Unit II:**Risk Management**

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.

Unit III:**Startup Financing and Leasing**

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

**Unit IV:Cash, Receivable and Inventory Management**

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

**Unit V:Multi National Capital Budgeting**

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

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| **Recent Trends in Business Finance** |
| Faculty member will impart the knowledge on recent trends in Business Finance to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi. |
| 3. | Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi. |
| 4 | Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi. |

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| Supplementary Readings: | |
| 1. | Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida. |
| 2. | Kulkarni P. V. &Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| 3. | Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th  Edition, Taxmann Publications Pvt. Ltd, New Delhi. |
| 4 | Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |

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| Web Reference: | |
| 1. | https://resource.cdn.icai.org/66674bos53808-cp8.pdf |
| 2. | https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf |
| 3. | https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf |
| 4 | https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf |

Note: Latest edition of the books may be used

## Outcome Mapping

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 1 | 3 | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |

**\*3**– Strong, **2**- Medium, **1**- Low

**Note: Question Paper shall cover 40%Theory and 60% Problems.**

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| **23PCOPC12** | **CORE COURSE - 2**  **23PCOPC12 - DIGITAL MARKETING** | **L** | **P** | **C** |
| **Semester-1** | **7** |  | **5** |

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| Learning Objectives: | |
| LO1: | To assess the evolution of digital marketing |
| LO2: | To appraise the dimensions of online marketing mix |
| LO3: | To infer the techniques of digital marketing |
| LO4: | To analyse online consumer behaviour |
| LO5: | To interpret data from social media and to evaluate game based marketing |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the dynamics of digital marketing |
| CO2: | Examine online marketing mix |
| CO3: | Compare digital media channels |
| CO4: | Interpret online consumer behavior |
| CO5: | Analyse social media data |

Unit I: **Introduction to Digital Marketing**

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

Unit II: **Online Marketing Mix**

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

Unit III:**DigitalMediaChannels**

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing

Unit IV: **Online Consumer Behavior**

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

Unit V:**Analytics and Gamification**

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

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| **Recent Trends in Digital Marketing** |
| Faculty member will impart the knowledge on recent trends in Digital Marketing to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai. |
| 2. | Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi. |
| 3. | Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida. |
| 4 | Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida. |

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| Supplementary Readings: | |
| 1. | MaityMoutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London. |
| 2. | Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom |
| 3. | Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London. |
| 4 | Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London. |
| Supplementary Readings: | |
| 1. | MaityMoutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London. |
| 2. | Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom |
| 3. | Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London. |
| 4 | Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London. |

Note: Latest edition of the books may be used

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| Web Reference: | |
| 1. | https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf |
| 2. | https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning |
| 3. | https://journals.ala.org/index.php/ltr/article/download/6143/7938  **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPC13** | **CORE COURSE – 3**  **23PCOPC13 BANKING AND INSURANCE** | **L** | **P** | **C** |
| **Semester-1** | **6** |  | **4** |

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| Learning Objectives: | |
| LO1: | To understand the evolution of new era banking |
| LO2: | To explore the digital banking techniques |
| LO3: | To analyse the role of insurance sector |
| LO4: | To evaluate the mechanism of customer service in insurance and the relevant regulations |
| LO5: | To analsye risk and its impact in banking and insurance industry |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students willbe able to: |
| CO1: | Relate the transformation in banking from traditional to new age |
| CO2: | Apply modern techniques of digital banking |
| CO3: | Evaluate the role of insurance sector |
| CO4: | Examine the regulatory mechanism |
| CO5: | Assess risk mitigation strategies |

Unit I: **Introduction to Banking**

Banking:Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

Unit II: **Contemporary Developments in Banking**

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

Unit III: **Indian Insurance Market**

History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduc

# Unit IV: Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines

Unit V: **Risk Management**

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

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| **Recent Trends in Banking and Insurance** |
| Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh. |
| 2. | Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh. |
| 3. | Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA. |
| 4 | Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US) |

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| Supplementary Readings: | |
| 1. | Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| 3. | Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| Web Reference: | |
| 1. | https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology |
| 2. | <https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf> |

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| **23PCOPE14-1** | **Elective Course - 1** 23PCOPE14-1- CO-OPERATION – THEORY AND PRACTICE | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the basic concept of cooperation and the emergence of cooperative movement in India |
| LO2: | To recognize different models of cooperatives and principles of cooperation |
| LO3: | To familiarize with the committees and commission relating to cooperative movement in India |
| LO4: | To understand the role of government in the growth of cooperatives and the problems faced by them |
| LO5: | To understand the latest trends and development in cooperatives |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Summarize the concept and evolution of cooperative movement in India and the benefits of cooperation |
| CO2: | Outline the different cooperative models, new generation cooperatives and cooperatives values. |
| CO3: | Examine the committees and commissions governing the emergence and growth of cooperative movement. |
| CO4: | Appraise the role of government in cooperatives, schemes and policy formulation relating to functioning of cooperatives and challenges faced by them |
| CO5: | Analyse the recent trends in cooperatives, digitalization of cooperatives and conversion of cooperatives into multipurpose cooperatives |

Unit I:**Introduction to Cooperation**

Cooperation: Meaning and definition – Evolution of cooperatives – Rochdale Pioneers – Contributions of Robert Owen, Charles Fourier – Gandhiji’s Views on Cooperation – Cooperative Movement in India and abroad – Benefits of Cooperation

Unit II:**Models and Values of Cooperation**

Cooperative Models – Federal Vs Unitary, Limited Vs Unlimited Viability, New Generation Cooperatives – Statement of Cooperative Identity 1995 – Reformulated Principles of Cooperation – Cooperative Values – Self-Help, Mutual Help, Equality and Solidarity

Unit III:**Cooperative Committees and Commission**

Committees and commission – All India Rural Credit Survey Committee, 1954 – CRAFICARD, 1981 – Taskforce on Short-Term Cooperative Credit Structure (STCCS), 2004 – Report of High-Power Committee on Cooperatives, 2009 – Vaidyanathan Committee Reforms

Unit IV: **Role of Government and Policy formulation for Cooperatives**

Role of government in cooperatives – Government Budget and Taxation – Components and Implications for Economy – Institutional Aid and Subsidy to Cooperatives – Schemes and Policy Formulation and Implementation – Cooperatives and Five-year plans – Problems and Challenges faced by Cooperatives

Unit V:**Recent Developments in Cooperatives**

Latest trends in Cooperatives – New Generation Cooperatives – Fintech – Agro Processing Small Finance and Payment Banks – Implications for Cooperatives – Formation of new Cooperation Ministry by Government of India – Digitalisation of Cooperatives – Conversion of Cooperatives into Multipurpose Cooperatives

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| **Recent Amendments in Co-Operation – Theory and Practice** | | | | | |
| Faculty member will impart the knowledge on recent Amendments in Co-operation Theory and Practice to the students and these components will not cover in the examination. | | | | | |
| Text Books: | | | |
| 1. | | Hajela T.N, “Cooperation - Principles, Problems and Practice”, Konark Publisher, New Delhi. | |
| 2. | | Krishnaswami. O. R and Kulandaisamy V, “Cooperation: Concept and Theory”,Arudra Academy, Coimbatore. | |
| 3. | | Saradha V, (2017), “The Theory of Co-operation”, Himalaya Publishing House, Mumbai | |
| Supplementary Readings: | | | | | |
| 1. | | | Bedi R.D., “History and Practice of Cooperation”, International Publishing House, Meerut | | |
| 2. | | | Mathur B.S (2015), “Cooperation in India”, Sahitya Bhavan, Agra | | |
| 3. | | | Krishnaswami. O.R. “Fundamentals of Cooperation”, S. Chand, New Delhi | | |
| Web Reference: | | | | | |
| 1. | | https://www.drishtiias.com/pdf/1629176840-cooperative-movement-in-india.pdf | | | |
| 2. | | https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/91951\_ DECEMBER1955D3AE6668DA614C8B99E6776BCF975DFC.PDF | | | |
| 3. | | http://www.socialresearchfoundation.com/upoadreserchpapers/5/274/ 1909121156301st%20mohd%20arif.pdf | | | |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | | **1** | **2** | **3** | **4** | **5** | | **CO1** | 1 | 1 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 1 | 1 | 3 | 3 | 3 | | **CO2** | 1 | 1 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 1 | 1 | 3 | 3 | 3 | | **CO3** | 1 | 2 | 2 | 3 | 1 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | | 1 | 1 | 2 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 3 | 1 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | | 2 | 3 | 2 | 3 | 3 | | **CO5** | 1 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | | 3 | 2 | 2 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPE14-2** | **Elective Course - 1**  **23PCOPE14-2 RURAL DEVELOPMENT** | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand rural development management practices |
| LO2: | To evaluate planning and management initiatives of corporates and NGOs towards rural development |
| LO3: | To appraise the basic infrastructure of rural economy initiatives by the government |
| LO4: | To acquaint students with the Rural management system in India over the years |
| LO5: | To identify the current potential threats to rural development initiatives |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Interpret the need for an inclusive and sustainable rural economy |
| CO2: | Appraise rural development programmes |
| CO3: | Initiate ideas for public private partnerships for development of rural infrastructure |
| CO4: | Reorganize rural management programmes by adapting inputs from the Panchayat system |
| CO5: | Formulate solutions by risk management thus mitigating effects of climate change on the rural areas |

**Unit I:** **Rural Development**

Rural Development – Concept, Philosophy, Principles, Policies and Programmes and Organisations – Rural development Management Practices – Rural Society and Polity – Rural Livelihood Systems – Poverty and Unemployment Eradication Programmes – Need for Inclusive and Sustainable Development.

**Unit II:Planning and Management of Rural Development Programmes**

Planning and Management of Rural Development Programmes – Approaches to Rural Development Rural Development Programmes of Government, NGOs, and CSR Initiatives of Corporate Sector. Social Forestry – Wasteland and Dryland Development. Participatory Rural Appraisal (PRA) – Concept, Types and Techniques – Cluster Approach

**Unit III: Basic Services and Infrastructure for Rural Development**

Basic Services and Infrastructure for Rural Development – Access & Utilization of Services - Education, Health, Water, Sanitation, Transport, Energy, Communication and Housing – Transparency and Accountability in Public Service Delivery System – Public Private Partnership (PPP)

**Unit IV:Role of Panchayat Raj Institutions in the Development of Rural Economy**

Rural Management - Panchayat Raj System: Concept and Structure – Public Policy & Management - Role of Panchayat Raj Institutions in the Development of Rural Economy – Important Provisions of Panchayat Raj Act. 73rd Constitutional Amendment Act 1992.

**Unit V:Latest Issues in Rural Development**

Latest Issues in Rural Development: Climate Change and Biodiversity – Non-Conventional Energy Sustainable development – Risk Management – Reduce – Recycle and Reuse.

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| **Recent Trends in Rural Development** |
| Faculty member will impart the knowledge on recent trends in Rural Development to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Gupta K.R., (2004), “Rural Development in India”, Atlantic Publishers and Distributors, ChennaiGuptaP.K and Hira D.S., (2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP). |
| 2. | Azeez Abdul N.P, (2016), “Rural Development in India: Policies and Programmes”, Kalpaz Publications, New Delhi |
| 3. | Chatterjee & Shankar, (2015) “Rural Development Programmes in India”, OM Publications, Chennai. |

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| Supplementary Readings: | |
| 1. | Sujit Kumar Paul, (2015) “Rural Development, Concept and Approaches, Concept Publishing”, New Delhi |
| 2. | Katar Singh &Shisodia AL, (2016) “Rural Development, Principles, Policies and Management”, SAGE Publications India Private Limited, New Delhi |

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| Web Reference: | |
| 1. | https://www.rbi.org.in/scripts/FS\_Overview.aspx?fn=2755#:~:text= |
| 2. | The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20(AACS). |
| 3. | https://www.rbi.org.in/scripts/FS\_Overview.aspx?fn=2755#:~:text=The%20Reserve% 20Bank% 20regulates%20the,to%20Cooperative%20Societies%20(AACS) |
| 4 | https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | | 2 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 3 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | | 3 | 3 | 2 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | | 3 | 3 | 2 | 3 | 2 | |

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| **23PCOPE15-1** | **Elective Course - 2**  **23PCOPE15-1 - CO-OPERATIVE MANAGEMENT AND ADMINISTRATION** | **L** | **P** | **C** |
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| Learning Objectives: | |
| LO1: | To understand the basic management thoughts and functional areas of management in cooperatives |
| LO2: | To recognize and appreciate core values of cooperatives, professionalization of management and strategies for sustainable development of cooperatives in India |
| LO3: | To understand the administrative setup of cooperatives and the powers of various controlling authority in governing the cooperative functions |
| LO4: | To understand the procedures and formalities for conduct of elections in cooperatives and preservation of records |
| LO5: | To identify and appreciate various training setup and Institutes for cooperative education, training, and development |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Summarize the functions of management applicable to cooperatives and identifying the functional areas of management in cooperatives |
| CO2: | Outline the powers and functions, duties and responsibilities of the managing members of cooperatives and sustainable practices to be followed by them. |
| CO3: | Evaluate the different levels of administrative set up of cooperatives and to analyze the roles and powers of functional registrars. |
| CO4: | Outline the procedure for conduct of cooperative elections and the maintenance and preservation of important records. |
| CO5: | Rewrite about the institutions and schemes supporting the training and development of cooperatives in India |

Unit I: **Introduction to Cooperatives Management**

Management Thoughts and Functions – Definition and Objectives - Functions of Management applicable to Cooperatives – Functional Areas of Management in Cooperatives – Production – Materials – Finance – Marketing and Human Resources.

Unit II: **Cooperative Management and Control**

Cooperative Management: Mission, Vision, and Objectives – General Body – Board of Directors – Management Committee – Professionalisation of Management – Powers and Functions of Management Committee – Duties and Responsibilities of President, Vice-President, and Board of Directors – Democratic Control and Management – Strategies for Sustainable Development of Cooperatives in India.

Unit III**: Cooperative Administration and Powers of Controlling Authority**

Cooperative Administration – Administrative Setup of Cooperatives – Registrar of Cooperative Societies – Administrative Powers of RCS – Role and Powers of Functional Registrars in Functional Departments like Audit, Dairy, Fisheries, Housing, Handlooms & Textiles, Sericulture, Horticulture, Industries – Conduct of General Body Meeting & Special General Meetings.

Unit IV: **Code Of Conduct for Cooperative Elections and Preservation of Records**

Cooperative Elections – Authority to conduct Election – Cooperative Election Commission – Composition of Board – Reservation and Division of Constituencies – Election of Office Bearers – Custody and Preservation of Records.

Unit V: **Education, Training and Development of Cooperatives**

Cooperative Education and Training – Training Setup for cooperatives – Vaikunth Mehta National Institute (VAMNICOM) – National Council for Cooperative Training (National Council for Cooperative Training) – Institute of Cooperative Managements (ICMs) – Cooperative training centres at the state level Junior Training Centres – Member Education – Publicity and Propaganda by Cooperative Unions at District, State and National level

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| **Recent Trends in Co-operative Management and Administration** |
| Faculty member will impart the knowledge on recent trends in Co-operative Management and Administration Labour Laws to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Nakkiran. S, “A Treatise on Cooperative Management”, Rainbow Publications, Coimbatore |
| 2. | Rais Ahmed (2009), Co-Operative Management and Development: Text & Cases, Mittal Publications, New Delhi. |
| 3. | [Ravichandran. K and Nakkiran. S](https://www.abebooks.com/servlet/SearchResults?an=ravichandran%20nakkiran&cm_sp=det-_-bdp-_-author) (2009), Cooperation: Theory and Practice, Abhijit Publications, New Delhi |

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| Supplementary Readings: | |
| 1. | Kulandaisamy V (2000), “Cooperative Management”, Arudra Academy, Coimbatore |
| 2. | Sah A.K, (1984), “Professional Management for Cooperatives”, Vikas Publishing House New Delhi |
| 3. | Hajela T.N, “Cooperation – Principles, Problems and Practices”, 8th Edition, Ane Books Pvt Ltd, New Delhi |

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| Web Reference: | |
| 1. | https://www.ilo.org/wcmsp5/groups/public/---ed\_emp/documents/publication/ wcms\_240640.pdf |
| 2. | http://cms.tn.gov.in/sites/default/files/documents/fisheries\_e\_pn\_2022\_23.pdf |
| 3. | http://cms.tn.gov.in/sites/default/files/documents/dairy\_e\_pn\_2022\_23.pdf |
| 4. | http://mpsc.mp.nic.in/eelection/upd\_doc/cooperative%20Rules-  election%20of%20cooperative%20societies.pdf |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | | **1** | **2** | **3** | **4** | **5** | | **CO1** | 1 | 3 | 1 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 2 | 3 | | 2 | 1 | 1 | 3 | 3 | | **CO2** | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 1 | 1 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 1 | 2 | 2 | 3 | 2 | | **CO4** | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 2 | 1 | 3 | 3 | 3 | | **CO5** | 1 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | | 3 | 1 | 2 | 3 | 2 | |

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| **23PCOPE15-2** | | **Elective Course - 2**  **23PCOPE15-2 CO-OPERATIVE CREDIT AND BANKING** | **L** | **P** | **C** |
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| Learning Objectives: | |
| LO1: | To enable students to understand different types of credit facilities available for operation and functioning of cooperatives |
| LO2: | To enable students to get knowledge with respect to long term credit facilities available and the workings and functions of Urban Cooperative Banks |
| LO3: | To make the students understand the concept of Social and Development Banking and management of risks in cooperatives |
| LO4: | To familiarize students with the provisions of the Banking Regulation Act 1949, negotiable Instruments Act 1881, Prevention of Anti- Money Laundering Act, 2002 and SARFAESI |
| LO5: | To enable the students to understand the latest trends in cooperative banking |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students willbe able to: |
| CO1: | Analyze the basic credit structure of cooperatives in India. |
| CO2: | Evaluate long term cooperative credit facilities and the functioning of National Federations. |
| CO3: | Examine the concept and development of social and development banking. |
| CO4: | Outline the provisions of various legal acts applicable to the working and functioning of cooperatives |
| CO5: | Appraise the recent trends and development in cooperative banking |

Unit I: **Credit Structure of Cooperatives**

Cooperative Credit Structure – Agricultural Production and Investment Credit – Short Term and Medium Cooperative Credit – Primary Agricultural Cooperative Credit Societies (PACCS) – District Central Cooperative Bank – (DCCB) – Large Sized Multi - Purpose Societies (LAMPS) – Constitution, Objectives, Functions and Governance – Resource Mobilisation – Lending and Recovery Management – Problems, Prospects and Challenges of Cooperative Credit.

Unit II: **Credit Facilities and Urban Cooperative Banks**

Long Term Cooperative Credit – Functions, Management and Working of Primary and State Agriculture and Rural Development Bank (PCARDB and SCARDB) –- Urban Credit – Urban Credit Societies (UCS) and Urban Cooperative Bank (UCB) – Functions and Working of UCBs – Role of Reserve Bank of India in Development of Urban Cooperative Banks – National Federations: NAFSCOB, NABARD, NAFCOB.

Unit III:**Introduction to Social and Development Banking**

Concept of Social and Development Banking – Banker Customer Relationship – Mobilisation of Resources – Funds Management – Management of Risks - Principles of Good Lending and Investment – Management of Overdue – Non-Performing Assets – Income Recognition and Asset Classification – Capital to Risk Weighted Ratio (CRAR), Statutory Liquidity Ratio (SLR) and Cash Reserve Ratio (CRR).

Unit IV:**Statutory Regulations Governing Cooperative Sector**

Banking Regulation Act, 1949 **–** Salient Features of BR Act as Applicable to Cooperative Societies – Important Provisions of Negotiable Instruments Act, 1881 – Know Your Customer (KYC) – Prevention of Anti Money Laundering Act, 2002: Definition, Offences and Punishment – Attachment of Property – Adjudication – Obligation of Banks – Summons, Search and Seizures – Salient Features of Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI).

Unit V:**Recent Developments in Cooperative Banking**

Latest concepts in Cooperative Banking – Common Accounting System (CAS) – Management Information System (MIS) - Core Banking Solutions (CBS) – Technology Banking – NEFT – RTGS – ATM – Internet and Mobile banking – Debit and Credit cards – Cheque Truncation

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| . **Recent Trends in Co-operative Credit and Banking** | |
| Faculty member will impart the knowledge on recent trends in Co-operative Credit and Banking to the students and these components will not cover in the examination. | |
| Text Books: | |
| 1. | Indian Institute of Banking and Finance, (2017), “Cooperative Banking-Principles, Laws and Practice”, Macmillan Publications, Noida (UP). |
| 2. | Abdul Kuddus K A & Zakir Hussain A K (2010), “Cooperative Credit and Banking”, Limra Publications, Chennai |
| 3. | Nakkiran, S, (1990), “Cooperative Banking in India”, Rainbow Publications, Coimbatore. |

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| Supplementary Readings: | |
| 1. | Thiru Narayanan R (1996), “Cooperative Banking in India”, Mittal Publications, New Delhi |
| 2. | Nakkiran S, “Urban Cooperative Banking”, Rainbow Publications, Coimbatore |
| 3. | GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions |

Note: Latest edition of the books may be used

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| Web Reference: | |
| 1. | https://www.rbi.org.in/scripts/FS\_Overview.aspx?fn=2755#:~:text= The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20(AACS) |
| 2. | https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf |
| 3. | https://dea.gov.in/sites/default/files/moneylaunderingact.pdf |

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 2 | 2 | 1 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 3 | | **CO2** | 2 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 3 | | **CO3** | 2 | 2 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 1 | 3 | 3 | 2 | |

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| **23PCOPC21** | **CORE COURSE - 4**  **STRATEGIC COST MANAGEMENT** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **5** |

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| Learning Objectives: | |
| LO1: | To analyse the aspects of strategic and quality control management |
| LO2: | To analyse and select cost control techniques |
| LO3: | To apply activity-based costing for decision making |
| LO4: | To utilise transfer pricing methods in cost determination |
| LO5: | To apply cost management techniques in various sectors |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students willbe able to: |
| CO1: | Discuss strategic cost management and QC |
| CO2: | Choose the appropriate technique for cost control |
| CO3: | Utiliseactivity based costing in practice |
| CO4: | Adopt transfer pricing methods |
| CO5: | Build cost structure for Agriculture and IT sector |

Unit I: **Introduction to Strategic Cost Management**

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

Unit II: **Cost Control and Reduction**

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications

Unit III: **Activity Based Cost Management**

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

Unit IV: **Transfer Pricing**

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

Unit V: **Cost Management in Agriculture and IT sector**

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

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| Recent Trends inStrategic Cost Management |
| Faculty member will impart the knowledge on recent trends in Strategic Cost Management to the students and these components will not cover in the examination. |

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| Text Books: | | |
| 1. | Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi. | |
| 2. | Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. | |
| 3. | Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi. | |
| 4. | Jain S.P. and Narang KL 2016,Cost Accounting, Kalyani Publishers, Ludhiana | |
| Supplementary Readings: | | |
| 1. | | John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK |
| 2. | | Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.) |
| 3. | | Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi. |
| 4. | | Lal Nigam B.M. and Jain I.C 2017, Cost Accounting Principles and Practice Hall of India, New Delhi,. |

Note: Latest edition of the books may be used

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| Web Reference: | |
| 1. | https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=  Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact. |
| 2. | https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf |
| 3. | https://resource.cdn.icai.org/66530bos53753-cp5.pdf  **Note: Question Paper shall cover 40%Theory and 60% Problems.** |
|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | |

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| **23PCOPC22** | **CORE COURSE - 5**  **CORPORATE ACCOUNTING** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **5** |

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| Learning Objectives: | |
| LO1: | To understand the accounting treatment for issue of shares |
| LO2: | To determine profits for fire and marine insurance |
| LO3: | To prepare consolidated financial statements |
| LO4: | To account for price level changes |
| LO5: | To adopt financial reporting standards |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | PrepareFinancialStatementsofcompaniesasperscheduleIIIofCompaniesAct,2013 |
| CO2: | Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies. |
| CO3: | PrepareConsolidatedFinancialStatementsofHoldingCompaniesin accordancewithAS21. |
| CO4: | Assess contemporary accounting methods |
| CO5: | ExamineFinancialReporting based on appropriate AccountingStandardsand provisionsofCompaniesAct2013withrespecttoCorporateSocial Responsibility |

Unit I:**Issue of Shares and Final Accounts of Companies**

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

Unit II: **Insurance Company Accounts**

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III: **Consolidated Financial Statements**

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

Unit IV:**Contemporary Accounting Methods**

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

Unit V: **Financial Reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

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| Recent Trends in Corporate Accounting |
| Faculty member will impart the knowledge on recent trends in Corporate Accounting to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi. |
| 3. | Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi. |
| 4. | Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai. |

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| Supplementary Readings: | |
| 1. | Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| 2. | Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi. |
| 3. | 1. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi. |
| 4. | 1. Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi |

Note: Latest edition of the books may be used

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

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| Web Reference: | | |
| 1 | https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf | |
| 2 | https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf | |
| 3 | https://resource.cdn.icai.org/66638bos53803-cp1.pdf | |
|  | | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPC23** | **CORE COURSE - 6**  **SETTING UP OF BUSINESS ENTITIES** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **4** |

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| Learning Objectives: | |
| LO1: | To understand the startup landscape and its financing |
| LO2: | To analyse the formation and registration of Section 8 company |
| LO3: | To outline the concept of LLP and business collaboration |
| LO4: | To understand the procedure for obtaining registration and license |
| LO5: | To create awareness about the legal compliances governing business entities |

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| Course Outcomes: | |
|  | Afterthe successful completion of the course, the students will be able to: |
| CO1: | Assess the various avenues of acquiring finance to setup a business entity |
| CO2: | Recall the legal requirements for Section 8 Company |
| CO3: | Examine the proceedings for LLP and joint venture |
| CO4: | Describe the registration and licensing procedure |
| CO5: | Examine the compliance of regulatory framework |

Unit I: **Startups in India**

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

Unit II: **Not-for-Profit Organisations**

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

Unit III: **Limited Liability Partnership and Joint Venture**

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

Unit IV: **Registration and Licenses**

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

Unit V:**Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

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| Recent Amendments in Setting up of Business Entities | | |
| Faculty member will impart the knowledge on recent Amendments in Setting up of new Business Entities to the students and these components will not cover in the examination. | | |
| |  |  | | --- | --- | | Text Books: | | | 1. | Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi. | | 2. | Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore | | 3. | Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai | | 4. | Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi |  |  |  |  | | --- | --- | --- | | Supplementary Readings: | | | | 1. | | Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida | | 2. | | The Air/Water(Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida | | 3. | | Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA | | 4. | | 1. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, ‏Nova Publishing, USA | |  | |  | | Web Reference: | | | | 1 | https://www.icsi.edu/media/webmodules/FINAL\_FULL\_BOOK\_of\_EP\_ SBEC\_2018.pdf | | | 2 | https://www.mca.gov.in/MinistryV2/incorporation\_company.html 3) | | | 3 | https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20 Partnership%20 Act,%202008.pdf | | | 4 | https://legislative.gov.in/sites/default/files/A1999-48.pdf | | | | |
|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 2 | 2 | 1 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 3 | | **CO2** | 2 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 3 | | **CO3** | 2 | 2 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 1 | 3 | 3 | 2 | |

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| **23PCOPE24-1** | **Elective Course - 3**  **23PCOPE24-1 - AGRICULTURAL MARKETING AND CO-OPERATIVES** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the rural economic market and its agricultural history |
| LO2: | To identify the elements of agricultural market and its infrastructure |
| LO3: | To evaluate the regulation of agricultural markets over the ages |
| LO4: | To analyse the linkages between agro based industries and processing cooperatives |
| LO5: | To understand the role of promotional agencies in agricultural marketing |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Determine supply and price position of the agricultural market |
| CO2: | Predict the factors influencing the agricultural market |
| CO3: | Analyse the agricultural market regulations and obtain market intelligence |
| CO4: | Critically evaluate the economic linkages between agro markets and exports |
| CO5: | Categorize cooperative promotional agencies according to agricultural processes |

Unit I: **Rural Economy and History of Agricultural Marketing**

Features of Rural Economy – Meaning and Scope of Agri Business – Production, Cost, Supply and Price Determination and Income Policy - History of Agricultural Marketing in India – Importance of Agricultural Marketing

Unit II: **Constraints in Agri Business**

Constraints in Agri Business: Market and Competition – Nature of Demand and Supply of Agro-based Commodities – Requirements of Agri Business: Infrastructure, Transport, Storage and Warehousing – Economic, Social and Cultural Factors – Utilisation of Scarce Resources

Unit III:**Regulation and Analysis of the Agricultural Market**

Agricultural Marketing: Characteristics of Traditional Agricultural Marketing System – History of market Regulation – Regulation of Agricultural Marketing – Regulated Marketing and its Objectives - Agriculture Extension – Strength Weakness Opportunities and Threats (SWOT) Analysis of Market – Planning and Analysis of Production and Marketing- Market Information and Intelligence.

Unit IV:**Linkages between Farmers Markets and Processors**

Agro-based and Horticulture based Industries: Establishment of Marketing and Agro Processing Linkages between Farmers Markets and Processors - Role of Primary, District and State Level Marketing and Processing Cooperatives. – Linkage with National Economy and Export Potential

Unit V:**Modern Methods of Agricultural Marketing and Promotional Agencies**

Modern Methods of Agricultural Marketing: Contract Farming – Direct Marketing – Marketing through Farmers Interest Group – Cooperative Marketing – Forward and Futures Market – National Agriculture Market (eNAM) – Role of Promotional Agencies – National Cooperative Development Corporation (NCDC) National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) Small Farmers Agri-business Consortium (SFAC).

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| Recent Trends in Agricultural Marketing and Co-operatives |
| Faculty member will impart the knowledge on recent trends in Agricultural Marketing Co-operatives to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | N.L. Agarwal and S.S. Acharya (2021), “Agricultural Marketing in India”, 7th Edition, Oxford & IBH Publishing, New Delhi. |
| 2. | Kamat, G,S., (2019), “New Dimensions of Cooperative Management”, 2nd Edition, Himalaya Publishing House, Mumbai. |
| 3. | Ashok M.V. (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi. |

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| Supplementary Readings: | | |
| 1. | | Freddie l Barnard, John Foltz, Elizabeth A Yeager, (2016) Agribusiness Management, Routledge Publisher |
| 2. | | Armstrong Emmanuel Ogidi, (2017), “Agribusiness and Cooperative Management”, AP Lambert Academic Publishing India. |
| Web Reference: | | | |
| 1 | https://www.indiacode.nic.in/bitstream/123456789/13260/1/the\_tamilnadu\_cooperative\_ societies\_ act-1983.pdf | | |
| 2 | https://apeda.gov.in/apedawebsite/corporate\_info/APEDA-Rugulation-(Amendment)-15.2.130001.pdf | | |
| 3 | https://amul.com/files/pdf/annual\_sustainability\_report\_2704.pdf | | |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 2 | 2 | 1 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 2 | 1 | | **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 2 | 1 | | **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 1 | 3 | 2 | 1 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPE24-2** | **Elective Course - 3**  **23PCOPE24-2 RURAL AND AGRICULTURAL MARKETING** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To learn the concepts of Rural marketing and its environments. |
| LO2: | To understand the buying behaviours of rural consumers |
| LO3: | To gain knowledge on strategies relating to rural product, branding, packaging, etc. |
| LO4: | To learn the functioning of food processing industry including distribution and promotion in the rural market. |
| LO5: | To understand the principles and functioning of cooperative marketing |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Apply the concepts of rural marketing |
| CO2: | Analyse the buying behaviours of rural consumers |
| CO3: | Appraise the strategies relating to rural product, branding, packaging, etc. |
| CO4: | Design distribution and promotional mix in the rural market relating to food processing industry |
| CO5: | Assess the principles and functioning of cooperative marketing |

Unit I: **Introduction to Rural marketing**

Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs rural marketing – Rural marketing environment – Becoming a successful rural marketer.

Unit II:**Rural buyer behaviour**

Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.

Unit III: **Rural product strategy and pricing**

Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected

Unit IV:**Food processing industry infrastructure in India**

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.

Unit V: **Cooperative marketing**

Meaning of cooperative marketing - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

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| Recent Trends in Rural and Agricultural Marketing |
| Faculty member will impart the knowledge on recent trends in Rural and Agricultural Marketingto the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Acharya S.S (2019), “Agricultural Marketing in India”, 6th Edition., Oxford & IBH Publishing, New Delhi |
| 2. | Ashok M. V. (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi |
| 3. | DebarunChakrabaorty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai |

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| Supplementary Readings: | |
| 1. | Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai |
| 2. | Debarun Chakraborty, Soumya Kanti Dhara and Adrinil Santra, (2018), Rural Marketing in India: Texts and Cases, Atlantic Publishers, New Delhi |
| 3. | Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, NOIDA (UP) |
| Web Reference: | | |
| 1 | https://www.iare.ac.in/sites/default/files/lecture\_notes/IARE\_RM\_NOTES\_2.pdf | |
| 2 | https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992- cooperative-marketing.html | |
| 3 | https://cacp.dacnet.nic.in/content.aspx?pid=32#content | |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | **2** | **2** | **1** | **2** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **1** | **3** | **2** | **1** | | **CO2** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **1** | **3** | **2** | **1** | | **CO3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | **2** | **3** | **1** | **3** | **2** | **1** | | **CO4** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | **2** | **3** | **2** | **3** | **3** | **3** | | **CO5** | **2** | **2** | **2** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **1** | **3** | **3** | **1** | **3** | **3** | **3** | |

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| **23PCOPE25-1** | **Elective Course - 4**  **23PCOPE25-1 CO-OPERATIVE ACCOUNTS AND AUDIT** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To enable students to understand the basic accounting principles and Common Accounting System |
| LO2: | To make students get knowledge about general and special ledger, reconciliation of ledgers and preparation of Trial balance and Receipts and Disbursement Statement |
| LO3: | To prepare Profit and Loss Account and Balance Sheet of a cooperative entity. |
| LO4: | To understand and determine depreciation and books and registers to be maintained for inspection by RBI and NABARD |
| LO5: | To understand the concept of Audit for cooperatives, procedures with respect to valuation and verification and preparation of Audit Memorandum and Audit Compliance Report |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Interpret the basic accounting principles and double entry book keeping system of Cooperatives |
| CO2: | Evaluate long term cooperative credit facilities and the functioning of National Federations |
| CO3: | Create the financial statements of cooperative entities and examining the treatment of loans and subsidies |
| CO4: | Examine the different methods and factors affecting depreciation and the records to be maintained for Inspection by RBI/NABARD |
| CO5: | Examine the nature, scope, objectives of audit, valuation and verification of financial statements and preparation of Audit Memorandum and Report |

Unit I:**Introduction to Accounting of Cooperatives**

Definition of accounting – Accounting Principles – Functions of Accounting – Accounting conventions – Distinctive Features of Cooperative Account Keeping and Double Entry System – Common Accounting System (CAS) in Cooperatives

Unit II:**Maintenance of Books of Accounts**

Book Keeping in Cooperatives Day Books – Meaning and Types Treatment of Accounting Transactions – General and Special Ledger in Cooperatives – Reconciliation of General Ledger Balances with Special Ledger – Preparation on Receipt and Disbursement statement – Trail Balance and Receipts and Disbursement Statement

Unit III:**Preparation and Presentation of Financial Statements of Cooperatives**

Preparation of Final Accounts – Meaning – Manufacturing Account – Trading, Profit and Loss Account and Balance Sheet – Meaning and Purpose – Treatment of Loans and Subsidies in Accounts – Classification of Assets and Liabilities – Adjustment Entries.

Unit IV: **Depreciation Accounting and Types of Cooperatives**

Depreciation and Special Features of Accounts of Different Category of Cooperatives – Meaning and Definition of Depreciation – Factors affecting Depreciation – Methods – Types of Cooperatives (Credit and Non-Credit) – Books and Registers to be Maintained – Inspection by RBI/NABARD.

Unit V:**Audit of Financial Statements of Cooperatives**

Audit – Definition and Concept – Internal Checks and Control – Routine Checking – Valuation and Verification – Examination of Financial Statements – Types of Audit – Cost Audit – Management Audit – Systems Audit – Preparation of Audit Memorandum – Audit Compliance Report.

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| Recent Trends inCo-operative Accounts and Audit | | | |
| Faculty member will impart the knowledge on recent trends inCo-operative Accounts and Auditto the students and these components will not cover in the examination. | | | |
| Text Books: | | | | | |
| 1. | | | Rao Y.K. (2013), “Cooperative Accounting and Audit”, Mittal Publications, New Delhi. | | |
| 2. | | | Krishnaswami. O.R, Cooperative Account Keeping, Oxford IBH Co Ltd, New Delhi | | |
| 3. | | | Karthikeyan, M and Karunakaran, R. (2013), Cooperative Accounting, Discovery Publishing, New Delhi. | | |
| Supplementary Readings: | | | | | | |
| 1. | | | | | Kapoor, D.R. (1997), Handbook of Cooperative Audit, Anmol Publications, Bengaluru. | |
| 2. | | | | | Tamil Nadu Cooperative Audit Manual, Directorate of Cooperative Audit. | |
| 3. | | | | | Nakkiran. S, A Treatise on Cooperative Management, Rainbow Publications, Coimbatore. | |
| Web Reference: | | | | | | | |
| 1 | | | | | https://auditguru.in/wp-content/uploads/2017/11/16.-Co-operative-Society.pdf | | |
| 2 | | | | | https://www.ilo.org/wcmsp5/groups/public/---ed\_emp/---emp\_ent/---coop/documents/instructionalmaterial/wcms\_628560.pdf | | |
| 3 | | | | | https://www.ncdc.in/documents/other/Accounts-and-Book-Keeping-in-Primary-Level-Cooperatives10920.pdf  **Note: Latest edition of the books may be used** | | |
|  | | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 2 | 2 | 1 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 2 | 1 | | **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 2 | 1 | | **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 1 | 3 | 2 | 1 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | | | | | | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPE25-2** | **Elective Course - 4**  **23PCOPE25-2CO-OPERATION IN FOREIGN COUNTRIES** | **L** | **P** | **C** |
| **Semester - 2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To assist students in identifying the factors that contribute to the success of the cooperative movement in England. |
| LO2: | To Gain A Better Understanding of Credit Movements in Germany and Italy |
| LO3: | To encourage students to get practical experience through participation in diary cooperatives. |
| LO4: | To become familiar with Co-operative Movement in Israel |
| LO5: | To encourage students to learn about international cooperatives. |

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| Course Outcomes: | |
|  | After successful completion of the course, the students will be able to: |
| CO1: | Acquire knowledge about the success of Cooperative Movement in Foreign countries. |
| CO2: | Appreciate the importance of DairyCooperatives in Denmark. |
| CO3: | Understand the logic of the Cooperative Movement in the USA and Israel. |
| CO4: | Evaluate the significance of consulting cooperativeive movement in England |
| CO5: | Compare the strength and weaknesses between Indian Co-operatives and foreign co-operatives |

Unit I:**Consumer Co-operative Movement in England**

Introduction - Robert Owen, Dr.William King and Rochdale Pioneers – The Retail Stores, Co-operative Wholesale Society - The Scottish Co-operative Wholesale Society, Co-operative Wholesale Society and Scottish Co-operative Wholesale Society a Comparative Study – Difficulties of the Co-operative Wholesale Movement. The co-operative consumer movement in Sweden: Feature – Constitution and working of Cooperative Forbundet (K.F).

Unit II:**Credit Movement in German and Italy**

Origin of Co-operative Movement; Diffusion Societies, Schulze–Delitzsch Societies - Comparative Study of Raiffeisen and Schulze Societies – First and Second World War and the Co-operative Movement - Development after the Second World War - Co-operation in Italy; Working of BancaPopularre (Peoples Bank), Cassirer (Rural Banks), Formation of Fascist National Organism of Co-operation (FNTE)

t III:**Dairy Co-operatives in Denmark**

Co-operative Dairies - Growth and Development - Factors Responsible for the Success of Co-operative Dairies – Co-operative Bacon and Egg Societies: Co-operative Cattle Societies – Characteristic Features of Danish Co-operative Movement - Difficulties for India in Adopting the Danish Model

Unit IV:**Co-operative Movement in Israel**

The Early Co-operative Groups - The Beginning of Co-operative Movement in Palestine - Co-operative Developments in Israel; Credit Co-operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Consumer Co-operatives – Features of the Co-operative Movement in Israel

Unit V:**Co-operative Movement in U.S.A**

The Origin – Rural Co-operative Movement, Urban Co-operative Movement; Consumers’ Co-operatives, Service Co-operatives, Credit Unions, New Wave Co-operatives, Health Care Co-operatives – Chief Characteristics of the Co-operative Movement in U.S.A

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| **Recent Developments in Co-operation in Foreign Countries** |
| Faculty member will impart the knowledge on recent Developments inCo-operation in Foreign Countries to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Hajela.T.N, 2016Co-operation – Principles, Problems and Practice, Ane Books Private Limited, New Delhi. |
| 2. | Hajela.T.N, 2010 Co-operation - Principles, Problems and Practice, KonarkPublishingHouse,New Delhi, |
| 3. | Onafowokan O, Oluyombo,2012Co-operative Finance in Developing Economics, Soma Prints Limited. Nigeria. |
| 4 | Bedi R.D, Theory, 1996 History and Principles of Co-operation, Loyal Book Depot, Meerut. |
| 5 | Kulkarni, 2000 Theory and Practice of Co-operative in India and Abroad, Co-operative Books Depot, Mumbai |
| Supplementary Readings: | |
| 1. | Madan G.R, 1994 Co-operative Movement in India, Mittal Publications, New Delhi |
| 2. | Hajela T.N, 2010 Co-operation: Principles, Problems and Practice, KonarkPublishing House, New Delhi, |
| 3. | John Winfred and Kulandai Swami V 2000, History of Co-operative Thoughts, Rainbow Publications, Coimbatore, |
| 4. | Memoria C.B, 1973 Co-operation in India and Abroad, KitabMabal, Allahabad. |
| 5. | Krishnaswami O.R, 1999 Fundamentals of Co-operation, S.Chand and Sons,  New Delhi.   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 2 | |   **\***3– Strong, 2- Medium, 1- Low |

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| **23PCOPS26** | **SKILL ENHANCEMENT COURSE SEC 1:**  **23PCOPS26** **GOODS AND SERVICES TAX** | **L** | **P** | **C** |
| **Semester 2** | **3** |  | **2** |

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| **Learning Objectives:** | | |
| **LO1:** | | To enable the students to understand the basic concept of indirect tax |
| **LO2:** | | To provide the students to know the structure of GST |
| **LO3:** | | To educate the students with registration process of GST |
| **LO4:** | | To educate the students for Input Tax Credit |
| **LO5:** | | To understand the filing of returns and payment procedure of GST and Refund process and assessment. |
| Course Outcomes: | | |
|  | After the successful completion of the course, the students will be able to: | |
| **CO1:** | Comprehend the fundamentals of indirect tax and need for GST | |
| **CO2:** | Understand the structure of GST and their schemes in practice | |
| **CO3:** | Disseminate various modes of registration of GST | |
| **CO4:** | Familiarize themselves with the adjustment of debit and credit notes | |
| **CO5:** | Understand and apply the e-filling of GST in practice | |

Unit I: **Introduction to Goods and Services Tax**

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: **Structure of GST**

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: **GST Registration Process**

Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV:**Input Tax Credit**

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: **Returns, Payments, Refund Process and Assessment**

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

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| **RecentAmendments in Goods and Services Tax** |
| Thefacultymember willimparttheknowledgeonrecent trends in Goods and Services Tax tothestudentsandthesecomponentswillnotcoverin theexamination. |

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| Text Books: | | | | | |
| 1. | | Bal Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi | | | |
| 2. | | SSar Sarangi 2024Goods and Services Tax Precept and Practice 2024,CentaxPublications, New Delhi | | | |
| 3. | | Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi | | | |
| 4. | | Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited,New Delhi | | | |
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| Supplementary Readings: | | | | |
| 1. | | | | Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi |
| 2. | | | | Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi |
| 3. | | | | Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi |
| 4. | | | | Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi |
| Web Reference: | | | | | |
| 1 | | https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html | | | |
| 2 | | https://cleartax.in/s/gst-book-online-pdf | | | |