**ANNAMALAI UNIVERSITY**

**Affiliated Colleges**

**110. B.Com. Cooperation**

Programme Structure and Scheme of Examination (under CBCS)

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

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| Course Code | Part | Study Components & Course Title | Credit | Hours/Week | Maximum Marks |
| CIA | ESE | Total |
|  |  | SEMESTER – I |  |  |  |  |  |
| 23UTAML1123UHINL1123UFREL11 | I | Language - I பொது தமிழ்- I Hindi-IFrench-I | 3 | 6 | 25 | 75 | 100 |
| 23UENGL12 | II | General English – I | 3 | 6 | 25 | 75 | 100 |
| 23UCOPC13 | III | Core – I - Financial Accounting I | 5 | 5 | 25 | 75 | 100 |
| 23UCOPC14 | Core –II - Principles of Management | 5 | 5 | 25 | 75 | 100 |
| 23UCOPE15-123UCOPE15-223UCOPE15-3 | Elective – IChoose any 1 out of 3(Generic / Discipline Specific)Theory of Cooperation (or)Indian Economic Development (or)Business Economics | 3 | 4 | 25 | 75 | 100 |
| 23UTAMB16/23UTAMA16 | IV | Skill Enhancement Course – 1 : (NME-I) /\* Basic Tamil – I/ Advanced Tamil – I | 2 | 2 | 25 | 75 | 100 |
| 23UCOPF17 | Skill Enhancement Course (Foundation Course) Field Visit to villages/ Cooperatives | 2 | 2 | 25 | 75 | 100 |
|  |  | Total | 23 | 30 |  |  | 700 |
|  |  | SEMESTER – II |  |  |  |  |  |
| 23UTAML2123UHINL2123UFREL21 | I | Language – IIபொது தமிழ்-IIHindi-IIFrench-II | 3 | 6 | 25 | 75 | 100 |
| 23UENGL22 | II | General English – II | 3 | 6 | 25 | 75 | 100 |
| 23UCOPC23 | III | Core – III- Financial Accounting II | 5 | 5 | 25 | 75 | 100 |
| 23UCOPC24 | Core –IV –Business Law | 5 | 5 | 25 | 75 | 100 |
| 23UCOPE25-123UCOPE25-223UCOPE25-3 | Elective – IIChoose any 1 out of 3(Generic / Discipline Specific) Business Environment(or)Fundamentals of Cooperation (or) Cooperative Development in India | 3 | 4 | 25 | 75 | 100 |
| 23UTAMB26/23UTAMA26 | IV | Skill Enhancement Course – 2 : (NME-II) /\* Basic Tamil – II/ Advanced Tamil – II  | 2 | 2 | 25 | 75 | 100 |
| 23USECG27 | Skill Enhancement Course – 3Internet and its Applications (Common Paper) | 2 | 2 | 25 | 75 | 100 |
|  |  | Total | 23 | 30 |  |  | 700 |

**List of Non-Major Electives Offered to Other Departments**

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| **Semester** | **Course Code** | **Course Title** | **H/W** | **C** | **CIA** | **ESE** | **Total** |
| I | 23UCOPN16 | History and Development of Cooperation | 2 | 2 | 25 | 75 | 100 |
| II | 23UCOPN26 | Cooperation in Foreign Countries | 2 | 2 | 25 | 75 | 100 |

\* PART-IV: NME / Basic Tamil / Advanced Tamil (Any one)

Students who have not studied Tamil upto 12th Standardand have taken any Language other than Tamil in Part-I, must choose Basic Tamil-I in First Semester & Basic Tamil-II in Second Semester.

Students who have studied Tamil upto 10th & 12th Standardand have taken any Language other than Tamil in Part-I, must choose Advanced Tamil-I in First Semester and Advanced Tamil-II in Second Semester.

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| **Methods of Evaluation** |
| **Internal Evaluation** | Continuous Internal Assessment Test | 25 Marks |
| Assignments |
| Seminars |
| Attendance and Class Participation |
| **External Evaluation** | End Semester Examination | 75 Marks |
|  | Total | 100 Marks |
| **Methods of Assessment** |
| **Recall(K1)** | Simple definitions, MCQ, Recall steps, Concept definitions |
| **Understand/Comprehend(K2)** | MCQ, True/False, Short essays, Concept explanations, Short summary oroverview |
| **Application (K3)** | Suggest idea/concept with examples, Suggest formulae, Solve problems,Observe ,Explain |
| **Analyze(K4)** | Problem-solvingquestions,Finishaprocedureinmanysteps,Differentiate |
|  | Between various ideas, Map knowledge |
| **Evaluate(K5)** | Longer essay/Evaluation essay, Critique or justify with pros and cons |
| **Create(K6)** | Checkknowledgeinspecificoroffbeatsituations,Discussion,DebatingorPresentations |

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| **23UCOPC13** | **CORE - I****FINANCIAL ACCOUNTING-I** | **L** | **T** | **P** | **C** |
| **Semester-I** | **5** |  |  | **5** |

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| Learning Objectives:  |
| LO1:  | To understand the basic accounting concepts and standards. |
| LO2: | To know the basis for calculating business profits. |
| LO3:  | To familiarize with the accounting treatment of depreciation. |
| LO4: | To learn the methods of calculating profit for single entry system. |
| LO5:  | To gain knowledge on the accounting treatment of insurance claims. |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Remember the concept of rectification of errors and Bank reconciliation statements |
| CO2: | Apply the knowledge in preparing detailed accounts of sole trading concerns  |
| CO3: | Analyse the various methods of providing depreciation |
| CO4: | Evaluate the methods of calculation of profit |
| CO5: | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.  |

**Unit I: Hire Purchase and Installment System**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.

**Unit II: Final Accounts**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

**Unit III: Depreciation and Bills of Exchange**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method .

**Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System -

**Unit IV: Accounting from Incomplete Records**

Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Bill under rebate – Insolvency of Acceptor – Accommodation.

Average Due Date and Account Current.

**Unit V: Royalty and Insurance of Claims**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment

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

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| **Text Books:** |
| 1. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 2. | S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida.  |
| 3. | ShuklaGrewal and Gupta,2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. |
| 4. | Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi. |
| 5. | R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi. |

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| **Supplementary Readings:** |
| 1. | Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai. |
| 2. | Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida. |
| 3. | Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi. |
| 4. | Goyal and Tiwari,2023 Financial Accounting, Taxmann Publications, New Delhi. |
| 5. | Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. |

**NOTE: Latest Edition of Textbooks May be Used**

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| **Web Reference:** |
| 1. | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> |
| 2. | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> |
| 3. | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> |

**NOTE: Latest Edition of Textbooks 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** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO5** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |

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

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| **23UCOPC14** | **CORE - II****PRINCIPLES OF MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-I** | **5** |  |  | **5** |

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| Learning Objectives:  |
| LO1:  | To understand the basic management concepts and functions |
| LO2: | To know the various techniques of planning and decision making |
| LO3:  | To familiarize with the concepts of organisation structure  |
| LO4: | To gain knowledge about the various components of staffing |
| LO5:  | To enable the students in understanding the control techniques of management |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Demonstrate the importance of principles of management. |
| CO2: | Paraphrase the importance of planning and decision making in an organization. |
| CO3: | Comprehend the concept of various authorizes and responsibilities of an organization. |
| CO4: | Enumerate the various methods of Performance appraisal |
| CO5: | Demonstrate the notion of directing, co-coordination and control in the management. |

**Unit I: Introduction to Management**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,

Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management **-** Duties & Responsibilities.

**Unit II: Planning**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

**Unit III: Organizing**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management

**Unit IV: Staffing**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

**Unit V: Directing**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.

**Co-ordination and Control**

Co-ordination – Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

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

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| **Text Books:** |
| 1. | Gupta.C.B, 2022 Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi. |
| 2. | DinkarPagare,2023Principles of Management, Sultan Chand & Sons Publications, New Delhi. |
| 3. | P.C.Tripathi& P.N Reddy, 2022 Principles of Management. Tata McGraw, Hill, Noida. |
| 4. | L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi. |
| 5. | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, 2023 Business Management, Kalyani Publications, New Delhi. |

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| **Supplementary Readings:** |
| 1. | K Sundar, 2022 Principles of Management, Vijay Nichole Imprints Limited, Chennai  |
| 2. | Harold Koontz, Heinz Weirich, 2023 Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. |
| 3. | Grifffin, 2022 Management principles and applications, Cengage learning, India. |
| 4. | H.Mintzberg 2023 The Nature of Managerial Work, Harper & Row, New York. |
| 5. | Eccles, R. G. &Nohria, N. Beyond the Hype 2023 Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. |
| **Web Reference:** |
| 1. | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> |
| 2. | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> |
|  | **NOTE: Latest Edition of Textbooks 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** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **3** |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO5** | **2** | 2 | **2** | **2** | **2** | **2** | **3** | **3** | **2** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** |

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

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| **23UCOPE15-I** | **ELECTIVE - I****THEORY OF COOPERATION** | **L** | **T** | **P** | **C** |
| **Semester-I** | **4** |  |  | **3** |

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| Learning Objectives:  |
| LO1:  | To enable the students to gain fundamental knowledge on Cooperation |
| LO2: | To enable the students to understand the basic concepts and Principles of Cooperation |
| LO3:  | To enable the students to understand the contributions of various Co-operators to the field of Cooperation |
| LO4: | To enable the students to distinguish Cooperation and other forms of business organizations |
| LO5:  | To provide knowledge regarding the Strategies for Cooperative Development. |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Familiar with basic concept, values and principles of cooperation |
| CO2: | Understand the different concept of cooperative schools |
| CO3: | Acquire knowledge about other forms of corporate concern |
| CO4: | Learn about the practices of cooperatives in economic system |
| CO5: | Formulate the strategies for cooperative education and training in present condition |

**Unit I: Cooperation**

Concept – Features – Benefits of Cooperation. Cooperative Principles: Meaning –Evolution of Cooperative Principles – Rochdale Principles–Reformulation of Cooperative Principles by ICA 1937, 1966–ICA Cooperative

Identify Statement 1995: Definition, Values and Principles.

**Unit II: Cooperative Thoughts**

Pre-Rochdale Cooperative Thought–Thoughts of Robert Owen, Dr.William King, and Charles Fourier–Rochdale Model– Post-Rochdale Cooperative Thought – Dr. Gadgil- Raiffesion and Schulz – Different Schools of Cooperative Thought-Concepts only.

**Unit III: Cooperation and Other Forms of Economic Organisations**

Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Trade Union, Self-HelpGroupsandCooperatives.

**Unit IV: Cooperative and Other Forms of Economic System**

Capitalism, Socialism and Cooperation – Cooperation as a Balancing Sector-Cooperation as a System, a Sector and a Movement – Place of Cooperation in open, closed and mixed economics.

**Unit V: Strategies for Cooperative Development**

Cooperative Extension, Cooperative Education and Training: Need and Importance. ArrangementsforCooperativeEducationandTraininginIndiaatDifferentLevels–ICA-SectoralOrganisation

Faculty member will impart the knowledge on recent trends in Theory of Cooperation to the students and these components will not cover in the examination.

**Recent Trends in Theory of Cooperation**

**Text Books:**

* 1. DubashiP.R. (1970), Principles and Philosophy of Cooperation, VAMNICM, Pune.
	2. Hajela, T.N., (2010) Cooperation: Principles, Problems and Practice, Konark publishing House, NewDelhi
	3. John Winfred A. and Kulandaiswamy V. (1986) History of Cooperative Thought, Rainbow Publications, Coimbatore
	4. KrishnaswamiO.R,(1989)FundamentalsofCooperation,S.Chand&Co.,NewDelhi
	5. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Cooperation: An Indepth Analysis, Shanma Publications, Coimbatore

**SupplementaryReadings:**

1. Ravichandran,K and Nakkiran,S, (2009) Cooperation: Theory and Practice, Abijit Publications, Delhi.
2. Saradha,V.,(1986) Theory of Cooperation, Himalaya Publishing House, Mumbai
3. Weeraman P.E., (1988) Principles of Cooperation, ICA-ROAP, NewDelhi
4. Co-Operative Movement in India: by G R Madan Mittal Publications; 1STedition (1January2007)
5. Cooperative Strategies-Child Et Al-Oxford UP

**NOTE: Latest Edition of Textbooks May be Used**

**Web Reference:**

1. https://csnetwork.coop/index.php/cooperative-values-and-principles/
2. https://[www.coursehero.com/file/13875461/CO-OP-PHILOSOPHY-1-Copy/](http://www.coursehero.com/file/13875461/CO-OP-PHILOSOPHY-1-Copy/)
3. https://[www.drishtiias.com/to-the-points/Paper2/self-help-groups-shgs](http://www.drishtiias.com/to-the-points/Paper2/self-help-groups-shgs)
4. https://[www.ahlawatassociates.com/blog/types-of-business-structures-in-](http://www.ahlawatassociates.com/blog/types-of-business-structures-in-)

**Outcome Mapping**

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

**\*3**–Strong,**2-**Medium,**1**-Low

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| **23UCOPE15-2** | **ELECTIVE - I****INDIAN ECONOMIC DEVELOPMENT** | **L** | **T** | **P** | **C** |
| **Semester-I** | **4** |  |  | **3** |

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| Learning Objectives:  |
| LO1:  | To understand the concepts of Economic growth and development |
| LO2: | To know the features and factors affecting economic development |
| LO3:  | To gain understanding about the calculation of national income |
| LO4: | To examine the role of public finance in economic development |
| LO5:  | To understand the causes of inflation |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | To understand the concepts of Economic growth and development |
| CO2: | To know the features and factors affecting economic development |
| CO3: | To gain understanding about the calculation of national income |
| CO4: | To examine the role of public finance in economic development |
| CO5: | To understand the causes of inflation |

**Unit I: Economic Development and Growth**

Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.

**Unit II: Economic Development**

Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development

**Unit III: National Income**

Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

**Unit IV : Public Finance**

Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

.**Unit V :Money Supply**

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.

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

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| **Text Books:** |
| 1. | Dutt and Sundaram,2023 Indian Economy, S.Chand, New Delhi |
| 2. | V.K. Puri, S.K. Mishra, 2023 Indian Economy, Himalaya Publishing house, Mumbai |
| 3. | Remesh Singh, 2023 Indian Economy, McGraw Hill, Noida. |
| 4. | NitinSinghania, 2023 Indian Economy, McGraw Hill, Noida. |
| 5. | Sanjeverma, 2022 The Indian Economy, Unique Publication, Shimla. |

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| **Supplementary Readings:** |
| 1. | GhatakSubrata 2023 Introduction to Development Economics, Routledge Publications, New Delhi. |
| 2. | SukumoyChakravarthy2023 Development Planning- Indian Experience, OUP, New Delhi. |
| 3. | Ramesh Singh, 2023 Indian Economy, McGraw Hill, Noida. |
| 4. | Mier, Gerald, M 2023 Leading issues in Economic Development, OUP, New Delhi. |
| 5. | Todaro, Micheal P 2023 Economic Development in the third world, Orient Longman, Hyderabad |
| **Web Reference:** |
| 1. | <http://www.jstor.org> |
| 2. | <http://www.indiastat.com> |
| 3. | <http://www.epw.in> |

**NOTE: Latest Edition of Textbooks 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** | **6** |
| **CO1** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 2 |
| **CO2** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 1 |
| **CO3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 2 |
| **CO4** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | **1** |
| **CO5** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | **1** |

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

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| **23UCOPE15-3** | **ELECTIVE - I****BUSINESS ECONOMICS** | **L** | **T** | **P** | **C** |
| **Semester-I** | **4** |  |  | **3** |

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| Learning Objectives:  |
| LO1:  | To understand the approaches to economic analysis |
| LO2: | To know the various determinants of demand |
| LO3:  | To gain knowledge on concept and features of consumer behaviour |
| LO4: | To learn the laws of variable proportions |
| LO5:  | To enable the students to understand the objectives and importance of pricing policy |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the positive and negative approaches in economic analysis |
| CO2: | Understood the factors of demand forecasting |
| CO3: | Know the assumptions and significance of indifference curve |
| CO4: | Outline the internal and external economies of scale |
| CO5: | Relate and apply the various methods of pricing |

**Unit I: Introduction to Economics**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –

Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

**Unit II: Demand & Supply Functions**

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants

**Unit III: Consumer Behaviour**

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

**Unit IV :Theory of Production**

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium

.**Unit V :Product Pricing**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

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

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| **Text Books:** |
| 1. | H.L. Ahuja, 2023 Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. |
| 2. | C.M. Chaudhary, 2023 Business Economics-RBSA Publishers - Jaipur-03. |
| 3. | Aryamala.T, 2023 Business Economics, Vijay Nocole, Chennai. |
| 4. | T.P Jain,2023 Business Economics, Global Publication Pvt. Ltd, Chennai. |
| 5. | D.M. Mithani, 2023nBusiness Economics, Himalaya Publishing House, Mumbai. |

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| **Supplementary Readings:** |
| 1. | S.Shankaran, 2023 Business Economics-Margham Publications, Chennai. |
| 2. | P.L.Mehta, 2023 Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. |
| 3. | Peter Mitchelson and Andrew Mann, 2023 Economics for Business-Thomas Nelson Australia |
| 4. | Ram singh and Vinaykumar, Business Economics, 2023 Thakur Publication Pvt. Ltd, Chennai. |
| 5. | Saluram and Priyanka Jindal, 2023 Business Economics, CA Foundation Study material, Chennai. |
| **Web Reference:** |
| 1. | <https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ> |
| 2. | <https://www.icsi.edu/> |
| 3. | <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160> |

**NOTE: Latest Edition of Textbooks 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** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 2 | **2** | 2 | 1 | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 1 | **2** | 2 | 1 | 1 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 2 | **2** | 1 | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | **1** | **2** | 2 | 2 | **1** | **2** |
| **CO5** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | **1** | **3** | 1 | 1 | **1** | **2** |

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

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| **23UCOPF17** | **Skill Enhancement Course** **(Foundation Course) Field Visit to villages/ Cooperatives** | **L** | **T** | **P** | **C** |
| **Semester-I** |  |  | **2** | **2** |

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| Learning Objectives |
|  To Expose the field realities in the rural areas / grassroots of credit cooperatives through adoption of various extension methodologies Course |

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| Course Outcomes |
| After the successful completion of the course, the students will be able to: |
| CO1: | To Understand the realities of the rural settings |
| CO2: | To Analyse the status and functioning of grassroots level cooperatives |
| CO3: | To Apply suitable extension methods |
| CO4: | To Analyse the socio-economic problems and offer suitable solutions |
| CO5: | To Develop the concern for community and become a socially responsible citizen |

**Course Contents**

 Students will be assigned to a group for visit the adopted villages / cooperative societies for undertaking extension work as a part of curriculum as per the schedule decided by the department.

The faculty in-charge of this course will be responsible for making the students to prepare a report with photographs / short videos in addition to field reports wherever necessary.

**Evaluation**

 The course evaluation is fully internal. It will comprise of PPT presentation after submission of the extension visit reports followed by viva-voce examination. The faculty in­charge shall submit the marks to the HOD after conducting the PPT presentation and viva- voce.

The marks will be awarded based on the report. PPT presentation and viva-voce as detailed

Report and PPT Presentation : 75 Marks

(Field Visit 25, Report 25, PPT Presentation 25)

Viva-Voce : 25 Marks

 **Total : 100 Marks**

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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** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO5** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |

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

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| **23UCOPC23** | **CORE- III****FINANCIAL ACCOUNTING-II** | **L** | **T** | **P** | **C** |
| **Semester-II** | **5** |  |  | **5** |

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| **Learning Objectives:** |
| **LO1:** | The students are able to prepare different kinds of accounts suchHigher purchase and Instalments System. |
| **LO2:** | To understand the allocation of expenses under departmental accounts |
| **LO3:** | To gain an understanding about partnership accounts relating to Admission and retirement |
| **LO4:** | Provides knowledge to the learners regarding Partnership Accounts relatingto dissolution of firm |
| **LO5:** | To know the requirements of international accounting standards |

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| **Learning Objectives:** |
| **LO1:** | The students are able to prepare different kinds of accounts suchHigher purchase and Instalments System. |
| **LO2:** | To understand the allocation of expenses under departmental accounts |
| **LO3:** | To gain an understanding about partnership accounts relating to Admission and retirement |
| **LO4:** | Provides knowledge to the learners regarding Partnership Accounts relatingto dissolution of firm |
| **LO5:** | To know the requirements of international accounting standards |

**Unit I:Hire Purchase and Installment System**

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Installment System - Calculation of Profit

**Unit II: Branch and Departmental Accounts**

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price**.**

**Unit III: Partnership Accounts - I**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

**Unit IV: Partnership Accounts - II**

 Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

**Unit V:Accounting Standards for financial reporting**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

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| **Recent Trends in Financial Accounting** |
| Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination. |
| **Note: Question Paper shall cover 20%Theory and 80% Problems.**

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| **Text Books:** |
| 1. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 2. | S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida.  |
| 3. | ShuklaGrewal and Gupta,2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. |
| 4. | Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi. |
| 5. | R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi. |

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| **Supplementary Readings:** |
| 1. | Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai. |
| 2. | Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida. |
| 3. | Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi. |
| 4. | Goyal and Tiwari,2023 Financial Accounting, Taxmann Publications, New Delhi. |
| 5. | Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.**NOTE: Latest Edition of Textbooks May be Used** |

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| **Web Reference:** |
| 1. | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> |
| 2. | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> |
| 3. | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> |

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**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** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 2 | 1 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 2 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 1 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | 2 |
| **CO5** | **2** | **2** | **2** | **2** | **3** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | 1 |

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

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| **23UCOPC24** | **CORE-IV** **BUSINESS LAW** | **L** | **T** | **P** | **C** |
| **Semester-II** | **5** |  |  | **5** |

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| Learning Objectives:  |
| LO1:  | To know the nature and objectives of Mercantile law |
| LO2: | To understand the essentials of valid contract |
| LO3:  | To gain knowledge on performance contracts |
| LO4: | To define the concepts of Bailment and pledge |
| LO5:  | To understand the essentials of contract of sale |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the Objectives and significance of Mercantile law |
| CO2: | Understand the clauses and exceptions of Indian Contract Act. |
| CO3: | Explain concepts on performance, breach and discharge of contract.  |
| CO4: | Outline the contract of indemnity and guarantee  |
| CO5: | Explain the various provisions of Sale of Goods Act 1930 |

**Unit I :Introduction**

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

**Unit II :Elements of Contract**

**Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

**Unit III: Performance Contract**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for  Breach of contract - Termination and Discharge of Contract - Quasi Contract

**Unit IV :Contract of Indemnity and Guarantee**

Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

**Unit V:Sale of Goods Act 1930**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

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| **Recent Amendements in Business Law** |
| Faculty member will impart the knowledge on recent Amendments in Business Law to the students and these components will not cover in the examination. |

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| **Text Books:** |
| 1. | N.D. Kapoor , 2023 Business Laws Sultan Chand and Sons, New Delhi. |
| 2. | R.S.N. Pillai 2023 Business Law, S.Chand, New Delhi. |
| 3. | M C Kuchhal&VivekKuchhal, 2023 Business law, S Chand Publishing, New Delhi |
| 4. | M.V. Dhandapani,2023 Business Laws, Sultan Chand and Sons, New Delhi. |
| 5. | Shusma Aurora, 2023 Business Law, Taxmann, New Delhi. |

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| **Supplementary Readings:** |
| 1. | PreethiAgarwal, 2023 Business Law, CA foundation study material, Chennai. |
| 2. | Saravanavel, Sumathi, Anu, 2023 Business Law Himalaya Publications, Mumbai. |
| 3. | Kavya and Vidhyasagar, 2023 Business Law, Nithya Publication, New Delhi. |
| 4. | D.Geet, Business Law 2023 NiraliPrakashan Publication, Pune. |
| 5. | M.R. Sreenivasan , 2023 Business Laws, Margham Publications, Chennai. |

**NOTE: Latest Edition of Textbooks May be Used**

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| **Web Reference:** |
| 1. | [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com) |
| 2. | <http://swcu.libguides.com/buslaw> |
| 3. | <http://libguides.slu.edu/businesslaw> |

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**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** | **6** |
| **CO1** | 3 | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 |
| **CO5** | **2** | **2** | **2** | **2** | **2** | **3** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | **2** | 2 |

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

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| **23UCOPE25-1** | **ELECTIVE - II****BUSINESS ENVIRONMENT** | **L** | **T** | **P** | **C** |
| **Semester-II** | **4** |  |  | **3** |

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| Learning Objectives:  |
| LO1:  | To understand the nexus between environment and business. |
| LO2: | To know the Political Environment in which the businesses operate. |
| LO3:  | To gain an insight into Social Environment. |
| LO4: | To familiarize the concepts of an Economic Environment. |
| LO5:  | To learn the trends in Global Environment. |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Remember the nexus between environment and business. |
| CO2: | Apply the knowledge of Political Environment in which the businesses operate. |
| CO3: | Analyze the various aspects of Social Environment. |
| CO4: | Evaluate the parameters in Economic Environment. |
| CO5: | Create a conducive environment for business to operate globally. |

**Unit I :An Introduction**

The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

**Unit II: Political Environment**

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

**Unit III: Social and Cultural Environment**

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

**Unit IV :Economic Environment**

Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

**Unit V: Technological Environment**

Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment

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| **Recent Trends in Business Environment** |
| Faculty member will impart the knowledge on recent trends in Business Environment to the students and these components will not cover in the examination. |
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| **Text Books:** |
| 1. | C. B. Gupta, 2023 Business Environment, Sulthan Chand & Sons, New Delhi |
| 2. | Francis Cherunilam, 2023 Business Environment, Himalaya Publishing House, Mumbai |
| 3. | Dr. V.C. Sinha, 2023 Business Environment, SBPD Publishing House, UP. |
| 4. | Aswathappa.K, 2023 Essentials of Business Environment, Himalaya Publishing House, Mumbai |
| 5. | Rosy Joshi, SangamKapoor&PriyaMahajan, 2023 Business Environment, Kalyani Publications, New Delhi |

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| **Supplementary Readings:** |
| 1. | Veenakeshavpailwar, 2023 Business Environment, PHI Learning Pvt Ltd, New Delhi |
| 2. | Shaikhsaleem, 2023 Business Environment, Pearson, New Delhi |
| 3. | S. Sankaran, 2023 Business Environment, Margham Publications, Chennai |
| 4. | NamithaGopal, 2023 Business Environment, Vijay Nicole Imprints Ltd., Chennai |
| 5. | Ian Worthington, Chris Britton, Ed Thompson, 2023 The Business Environment, F T Prentice Hall, New Jersey |

**NOTE: Latest Edition of Textbooks May be Used**

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| **Web Reference:** |
| 1. | [www.mbaofficial.com](http://www.mbaofficial.com/) |
| 2. | [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com) |
| 3. | [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk) |

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**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** | **6** |
| **CO1** | 3 | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 |
| **CO5** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |

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

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| **23UCOPE25-2** | **ELECTIVE - II****FUNDAMENTALS OF CO-OPERATION** | **L** | **T** | **P** | **C** |
| **Semester-II** | **4** |  |  | **3** |

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| **Learning Objectives:** |
| **LO1:** | To know the meaning, salient features, economic & social benefits of cooperation. |
| **LO2:** | To acquaint the students with the Economic Systems. |
| **LO3:** | Help the students to know about the Cooperative Thoughts. |
| **LO4:** | To understand the principles of cooperation. |
| **LO5:** | To provide knowledge regarding the Analysis of Co-operative Principles. |

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| **Course Outcomes:** |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Understand the basic concept of cooperation |
| **CO2:** | Successfully assess the strength and weakness of economic system and logic of economic system |
| **CO3:** | Gain the applied knowledge in cooperative Thoughts |
| **CO4:** | Understand the reason for cooperation Evolution |
| **CO5:** | Acquire knowledge about ICA commission and reason for reformulation by ICA |

**UnitI: Introduction**

MeaningofCooperation–Definition,Meaning and Salientfeatures of cooperation economic and social benefits of Co-operation.

**UnitII: Economic System**

EconomicSystems: Meanings &Objectives–Capitalism,Socialism and Cooperation

**UnitIII: Cooperative Thoughts**

Contribution of Robert Owen, Dr. William king and Raiffesisen

**UnitIV: Principles of Co-operation**

Evolution of cooperative principles –Rochdale pioneer’s principles.

**UnitV: Analysis of Cooperative Principles**

Reformulation by ICA Commission in 1937, 1966 and 1995

Faculty member will impart the knowledge on recent trends in Co-operation to thestudentsandthesecomponentswillnotcoverintheexamination.

**Recent Trends in Co-operation**

**Text Books:**

* + 1. KrishnaswamiO.R,1985FundamentalsofCo-operation,S.Chand&Co.NewDelhi
		2. BediR.D,1986TheoryHistory&PracticeofCo-operation,LoyalBookDepot.Meerut.
		3. KrishnaswamiO.RandV.Kulandaiswamy,2000Co-operation–ConceptandTheory, ArudraAcademy.
		4. V.Saradha, 1999TheoryofCo-operation,HimalayaPub.House. Mumbai
		5. T.NHajela,2000 Co-operation Principles,Problemsand Practice, Ane Books Pvt. Ltd.

**SupplementaryReadings:**

1. B.Smathur,1999 Co-operationinIndia,SahityaBhawan,.
2. DubashiP.R.1970,PrinciplesandPhilosophyofCo-operation,VAMNICM,Pune
3. JohnWinfredA.andKulandaiswamyV.1986HistoryofCo-operativeThought,RainbowPublications,Coimbatore
4. Ravichandran,KandNakkiran,S,2009Co-operation:TheoryandPractice,AbijitPublications,Delhi.
5. ReportoftheI.C.A.CommissiononCooperativePrinciplesInternationalCo-operative Alliance,1967

**NOTE:LatestEditionofTextbooksMaybeUsed**

**WebReference:**

1. https://[www.sociologyguide.com/basic-concepts/Cooperation.php](http://www.sociologyguide.com/basic-concepts/Cooperation.php)
2. https://[www.goodreads.com/book/show/54301450-comparative-economic-](http://www.goodreads.com/book/show/54301450-comparative-economic-) systems
3. https://[www.jstor.org/stable/2221015](http://www.jstor.org/stable/2221015)
4. https://cloyne.org/rochdale-principles/
5. https://[www.ica.coop/en/about-us/international-cooperative-alliance](http://www.ica.coop/en/about-us/international-cooperative-alliance)

 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** | **6** |
| **CO1** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 1 | 2 | 2 | **3** | 2 |
| **CO5** | **3** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |  | 1 | 2 | **3** | 2 |

**\*3**–Strong,**2-**Medium,**1**-Low

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| **23UCOPE25-3** | **ELECTIVE - II****COOPERATIVE DEVELOPMENT IN INDIA**  | **L** | **T** | **P** | **C** |
| **Semester-II** | **4** |  |  | **3** |

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| **Learning Objectives:** |
| **LO1:** | To enable the students to know about the major stages of Co-operative Development in India.  |
| **LO2:** | Help the students to know about the Co-operative Development under Five Year Plans. |
| **LO3:** | To enable the students to know about the Co-operative Education & Training. |
| **LO4:** | To know about the growth and performance of Co-operatives in Tamil Nadu and to know about the Govt. schemes & programmes for Co-operative Development  |
| **LO5:** | To understand the Challenges before Co-operatives. |

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| **Course Outcomes:** |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Familiar the origin and development cooperative in India |
| **CO2:** | Acquire knowledge about cooperative development under five years plan period |
| **CO3:** | Examine the implication of cooperative education |
| **CO4:** | Cognize the programmes and schemes of the government for cooperative development  |
| **CO5:** | Develop the knowledge about new generation cooperatives  |

**Unit I: Co-operative Development in India:**

Major stages, Pre-independence era: Nicholson’s Report, Co-operative Credit Societies Act 1904 –Co-operative Societies Act,1912 - Maclagan Committee (1914), Royal Commission on Agriculture (1927) - Co-operative Planning Committee (1959)

**Unit II: Co-operative Development under Five Year Plans:**

Major findings and recommendations of AIRCSC, AIRCRC, Mehta Committee, Agricultural Credit Review Committee - Integrated Co-operative Development Project (ICDP) - Development Action Plan (DAP) - Liberalization and Co-operative Sector

**Unit III: Co-operative Education**:

Meaning and significance. Member education: its importance, present arrangements for member education at various levels: Co-operative training - institutional arrangements for co-operative training in Tamil Nadu.

**Unit IV : Growth and performance of Co-operatives in Tamil Nadu:**

Social and economic significance - schemes and Programmes of the Govt. for Co-operative Development.

**Unit V: Challenges before Co-operatives:**

Strengths, Weaknesses, Opportunities and Threats New Generation Co-operatives, Youth and women in co-operatives.

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

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| **Text Books:** |
| 1. | Bedi R.D., Theory, History and Practice of Co-operation, R, Lal Book Depot, Meerut, 2001. |
| 2. | Hajela T.N., Co-operation: Principles, Problems and Practice, Konark Publishers, New Delhi,2000 |
| 3. | Mathur. B.S, Co-operation in India, SahithyaBhavan Publishers, Agra, 2000.  |
| 4. | Krishnaswamy O.R &V.Kulandaisamy, Co-operation -Concept and Theory, Arundhra Academy, Coimbatore, 2000.  |
| 5. | Krishnaswamy, O.R. Fundamentals of Co-operation, S. Chand & Co., New Delhi, 1989. |
| **Supplementary Readings:** |
| 1. | Co-operation in India -- H. R. Mukhi, New Height Publishers, New Delhi. |
| 2. | Agricultural Co-operation in India. -- John Mathur, Reliance Publishing House, New Delhi |
| 3. | Cases in co-operative movement – G.S.Kamat |
| 4. | Role of Government in Promoting Cooperative Development in Asia - Ramesh Chandra Dwivedi - Ramesh Chandra Dwivedi |
| 5. | The Impact of New Generation Cooperatives on Their Communities - United States. Rural Business/Cooperative Service |

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| **Web Reference:** |

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| 1. | <https://www.drishtiias.com/to-the-points/paper3/cooperative-movement-in-india> |
| 2. | asgyan.in/daily-current-affairs/national-cooperative-development-corporation |
| 3. | <https://www.selfstudys.com/sitepdfs/XKdBELfBzErhpnftNfA6> |

**NOTE: Latest Edition of Textbooks 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** | **6** |
| **CO1** | **3** | **23** | **23** | **3** | **33** | **33** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **33** | **22** | 2 | 1 |
| **CO2** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 1 |
| **CO3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 |
| **CO4** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | **2** | **3** | **3** | **2** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** | **3** | 1 | 1 |

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

**List of Non-Major Electives Offered to Other Departments**

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| **23UCOPN16** | **SKILL ENHANCEMENTCOURSE-1****(NME –I)****History and Development of Cooperation** | **L** | **T** | **P** | **C** |
| **Semester-I** | **2** |  |  | **2** |

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| **Learning Objectives:** |
| **LO1:**  | To know the evolution and reformulation of cooperative principles |
| **LO2:** | To understand the contributions of various Co-operators in Cooperation |
| **LO3:**  | To distinguish Cooperation and other forms of business organisations |
| **LO4:** | To understand the functions of cooperatives and other economic organisation |
| **LO5:**  | To inculcate the importance of cooperative education and training |
| **Course Outcomes:** |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Understanding the principles and philosophies of Cooperatives  |
| **CO2:** | Analysed the contribution of various cooperators in the field of Cooperation  |
| **CO3:** | Gained knowledge and developed the skills for manage the Cooperative society |
| **CO4:** | Students are able to differentiate different forms of economic system and Cooperatives  |
| **CO5:** | Learned the system of Cooperative education, training and extension |

**Unit 1: Cooperation**

Concept – Features – Benefits of Co-operation. Co-operative Principles- ICA Co-operative Identity Statement 1995: Definition, Values and Principles.

**Unit 2: Cooperative Thoughts**

 Pre-Rochdale Co-operative Thought – Thoughts of Robert Owen, Dr.William King, and Charles Fourier – Rochdale Model – Post-Rochdale Cooperative Thought

**Unit 3: Cooperatives and SHGs**

 Cooperatives and Public Utility Concerns, Self-Help Groups and Cooperatives

**Unit 4: Cooperative and Other Forms of Economic System**

 Capitalism, Socialism and Co-operation – Co-operation as a Balancing Sector

**Unit 5: Strategies for Cooperative Development**

 Co-operative Extension, Co-operative Education and Training

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

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| **Text Books:** |
| 1. | Krishnaswami O.R.., Fundamentals of Co-operation: S. Chand & Company, Delhi, 1989.  |
| 2. | Krishnaswami O.Rr & V. Kulandaisamy, Theory of Co-operation- An in-depth Analysis,:  |
| 3. | Shanma Publication, Coimbatore, 1992.  |
| 4. | Mathur B,S. Co-operation in India, Sahithya Bhavan Publishers, Agra 1989  |

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| **Supplementary Readings:** |
| 1. | Saradha- Theory of Co-operation  |
| 2. | T.N Hajela- Co-operation Principles, Problems and Practice, 7th Edition, 2010  |
| 3. | Krishnaswami O.R and Dr.V.Kulandaiswamy- Co-operative – Concept and Theory (Ist Edition, 2000)  |
| 4. | Bedi,R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut,2001  |
| **Web Reference:** |
| 1 | www.ica.coop |
| 2 | www.ica-ap.coop |

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| **23UCOPN26** | **SKILL ENHANCEMENTCOURSE-2 (NME-II)****COOPERATIVES IN FOREIGN COUNTRIES** | **L** | **T** | **P** | **C** |
| **Semester-II** | **2** |  |  | **2** |

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| **Learning Objectives:** |
| **LO1:**  | To know the functions and reasons for success of consumer cooperatives in England  |
| **LO2:** | To gain knowledge on performance of Credit cooperatives in Germany |
| **LO3:** | To be acquainted on Factors Contributing for the Success of Dairy Cooperatives in Denmark and its Recent developments |
| **LO4:** | To make aware of the importance of Marketing Cooperative Societies in Canada |
| **LO5:** | To understand the functions of different type of cooperative societies in foreign countries.  |
| **Course Outcomes:** |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Understand functions and reasons for success of consumer cooperatives in England  |
| **CO2:** | Know about performance of Credit cooperatives in Germany |
| **CO3:** | Expose the Factors Contributing for the Success of Dairy Cooperatives in Denmark and its Recent developments |
| **CO4:** | Paraphrase importance of Marketing Cooperative Societies in Canada |
| **CO5:** | Familiarise the functions of different type of cooperative societies in foreign countries.  |

**Unit I: Consumers Co-operatives in England:**

Introduction – Evolution – Industrial Revolution – Robert Owen – Rochdale Pioneers – Retail Stores – Co-operative Wholesale Stores – (CWS – SCWS) – Functions – Features – Reasons for Success – Comparison to India – Recent developments.

**Unit II: Credit Co-operatives in Germany:**

Background – Raiffeisen Societies – Schulze Banks – Functions- Features – Reasons for success – Recent developments.

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| **Unit III: Dairy Co-operatives in Denmark:** Background and Development – Constitution and Working-Features – Federations – Factors Contributing for the Success - Recent developments |

**Unit IV: Co-operative Marketing Societies in Canada:**

Origin and Development - Wheat Pools – Purchase Associations – Functions - Features – Causes for Success - Recent developments

**Unit V: Other types of Co-operatives in foreign Countries :**

Origin, development, features and reasons for success of Co-operatives in Japan: Multipurpose Agricultural Co-operatives – Consumer Co-operatives, Workers’ Co-operatives - China: Workers Co-operative, Israel: Credit Co- operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Sweden – Credit Co-operatives – Singapore: Consumer and Service Cooperatives. USA: Agricultural Co-operatives

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

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| **Text Books:** |
| 1. | John Winfred &Kulaindaiswamy, V. (1986) History of Co-operative Thoughts, Rainbow Publications, Coimbatore |
| 2. | Kulkarni, (2000), Theory and Practice of Co-operative in India and Abroad, Co-operative Books Depot, Mumbai. |
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| **Supplementary Readings:** |
| 1. | Bedi R.D, Theory (1996), History and Principles of Co-operation, Loyal Book Depot, Meerut.  |
| 2. | HajelaT.N. (2010), Co-operation Principles, Problems and Practice, Konark Publishing House, New Delhi |
| 3. | Mathur B.S. (1999), Co-operation in India, SahithyaBhavan Publishers, Agra. |
| 4. | Memoria C.B, (1973), Co-operation in India and Abroad, KitabMabal, Allahabad |
| . |  |