

# **Courses of Study & Scheme of Examinations**

## **B.Com. (Hons.) Cooperation**

**with effect from Academic Year 2024-2025  
(NEP – 2020 under CBCS & OBE Pattern)**



**Department of Cooperation**  
School of Management Studies  
The Gandhigram Rural Institute (Deemed to be University)  
Ministry of Education (*Shiksha Mantralaya*), Govt. of India  
Gandhigram, Dindigul ó 624 302

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## **About the Gandhigram Rural Institute**

The Gandhigram Rural Institute (GRI) of Higher Education was founded in 1956 by two dedicated disciples and contemporaries of Mahatma Gandhi, namely beloved 'Mama' Dr. G.Ramachandran and beloved 'Amma' Dr.T.S.Soundaram to bring higher education closer to the villagers. The GRI was inaugurated by Dr.R.Rajendra Prasad, the then President of India in August 1956 and the first academic block of the Institute was opened by the former Prime Minister of India, Jawaharlal Nehru in December, 1957. The educational experiment of Gandhigram is based on the system of education envisaged by Gandhiji's 'Nai Talim' which depicts "providing basic education to the rural people is a basic requirement for rural development".

Started in a small way, the Institute has evolved into a reasonably large and expansive Educational Complex comprising of 8 Schools, 19 Departments and 7 Centres offering a whopping 61 academic programmes consisting of 25 UG programmes; 24 PG programmes; 6 PGD programmes; 6 Diploma programmes, Ph.D. and PDF programmes in diverse disciplines. At present the Institute has 3632 students, including Ph.D. Scholars, with a sanctioned strength of 185 teaching and 227 non-teaching staff. The three dimensional approach of curriculum adopted by GRI namely Teaching, Research & Extension has become a highly celebrated model and has earned the status of Deemed to be University in 1976 by UGC, The GRI has been accredited 'A' Grade in its third cycle also under NAAC accreditation in the year 2016.

## **About the Department**

The Department of Cooperation was established in 1956 along with the establishment of GRI. It is the first of its kind in offering Cooperation as an academic discipline at the University level in India, with the basic objective of developing manpower with updated knowledge and skills in managing, facilitating, organizing, and revitalizing Cooperatives and other organizations particularly in rural areas. The Department has been offering B.Com.(Cooperation), M.Com.(Cooperative Management), as academic programmes; Ph.D. (Cooperation) and PDF as research programmes. Apart from academic research, the department is actively engaging in sponsored research activities, extension programmes and organization of seminars, symposium training etc. The department has so far completed 3 PDFs, 70 Ph.Ds, and currently has 20 Ph.D candidates on roll. At present the department has six permanent faculty members and one Guest Teacher, for 185 students.

## **National Education Policy (NEP) 2020**

The NEP 2020, approved by the Government of India, is a comprehensive framework aimed at transforming India's education system at all levels. It seeks to overhaul the existing education structure, focusing on inclusivity, flexibility, and innovation. When it comes to undergraduate programs, the NEP 2020 aims to provide students with an integrated, multidisciplinary education that not only enhances academic learning but also focuses on the development of practical skills, critical thinking, and problem-solving abilities.

The NEP 2020 aims to make undergraduate education more student-centric, flexible, and aligned with global standards. It seeks to prepare students for both higher education and careers by providing them with a diverse and rich set of courses. The option of switching between disciplines, and the development of skills that are essential for the rapidly changing world. This policy recognizes the need to blend traditional academic knowledge with modern, skill-based education, to ensure that students are not only prepared for employment but also for lifelong learning.

### **Key Features of the NEP 2020**

- ✓ Multidisciplinary and Holistic Education
- ✓ Flexible Curriculum Structure
- ✓ Focus on Vocational Education and Skill Development
- ✓ Increased Focus on Technology Integration
- ✓ Emphasis on Research and Innovation
- ✓ Credit Transfer and Academic Mobility
- ✓ Greater Focus on Indigenous Knowledge and Local Languages
- ✓ Integrated Approach to Academic and Personal Development
- ✓ Inclusive and Equitable Education
- ✓ Teacher Development and Teaching Quality

## **Outcome-Based Education (OBE)**

Outcome-Based Education (OBE) is an educational framework that focuses on measurable outcomes of the learning process. It shifts the emphasis from traditional input-based learning (e.g., time spent in class or number of topics covered) to output-based learning—that is, what students are expected to know, understand, and be able to do at the end of their educational program. In the context of undergraduate education, OBE ensures that students acquire the necessary skills, knowledge, and competencies to be successful in their career and contribute to society.

OBE is typically structured around clearly defined learning outcomes which guide the teaching and assessment processes. These outcomes are often set by accrediting bodies, institutions, or academic departments and align with real-world requirements in various fields. The focus of OBE is on student-centered learning, with an emphasis on practical application and continuous assessment of competencies.

### **Key Features of Outcome-Based Education**

- ✓ Clear Learning Outcomes
- ✓ Student-Centered Learning
- ✓ Flexible Curriculum and Assessment Methods
- ✓ Emphasis on Skills and Competencies
- ✓ Alignment with Industry Needs
- ✓ Mapping of Learning Outcomes to Course Outcomes
- ✓ Continuous Monitoring and Improvement
- ✓ Active Learning
- ✓ Accreditation and Quality Assurance
- ✓ Global Recognition and Transferability
- ✓ Collaborative and Interdisciplinary Learning

## **Choice-Based Credit System (CBCS)**

The Choice-Based Credit System (CBCS) is an academic framework introduced to provide greater flexibility and student autonomy in education. It allows students to choose courses from a wide range of subjects, providing them with the freedom to design their own academic path. Under CBCS, students earn credits completing each course, and these credits are used to determine their progress and completion of the degree. This system encourages a more student-centric approach to education, where learners can take responsibility for their own learning while offering opportunities for interdisciplinary and multidisciplinary studies.

The CBCS aims to enhance the quality of education by offering flexibility in the curriculum, improving student engagement, and fostering a more personalized learning experience. It is designed to be more global in scope, making it easier for students to transfer credits between institutions and allowing for greater mobility both within the country and internationally.

### **Key Features of the Choice-Based Credit System**

- ✓ Flexible Curriculum Design
- ✓ Credit-Based System
- ✓ Student-Centered Learning
- ✓ Interdisciplinary and Multidisciplinary Options
- ✓ Grading System
- ✓ Flexibility in Course Load
- ✓ Credit Transfer and Mobility
- ✓ Choice of Core, Elective, and Skill-Based Courses
- ✓ Continuous Evaluation
- ✓ Promotes Lifelong Learning
- ✓ Assessment Based on Learning Outcomes

## **Graduate Attributes - Department of Cooperation**

The graduate attributes include capabilities that help broaden the current knowledge base and skills, gain and apply new knowledge and skills, undertake future studies independently, perform well in a chosen career, and play a constructive role as a responsible citizen in society. Graduate attributes are fostered through meaningful learning experiences made available through the curriculum and learning experience, the total university experience, and a process of critical and reflective thinking.

The graduates of the Department of Cooperation are expected to possess the following attributes.

**1. Be well informed:** The graduates of the Department of Cooperation are to be well-informed and analyse and assimilate data and information pertaining to cooperatives. They understand the local and global issues and able to apply their knowledge in the field of cooperation and able to work in tandem with the rural community.

**2. Problem solvers:** The graduates of the Department of Cooperation will have the ability to work on development issues through cooperative enterprises. They have creative, logical and critical thinking which in turn help them to respond to challenges and opportunities effectively in a professional manner. They are capable of making and implementing development decisions systematically.

**3. Active learners and critical thinkers:** The graduates of the Department of Cooperation are active learners and capable of critically analyzing issues and problems. They are capable of undertaking critical enquiry and reflection, find and evaluate information using a variety of methods. They do possess the attitude of acknowledging the works and ideas of others.

**4. Effective communicators:** The graduates have good communication skills and are capable of articulating their ideas effectively. They can negotiate and engage with people in varied settings.

**5. Interpersonal Relationship:** The graduates, as members, users, owners and/or employees of the Cooperatives develop better mutual understanding and maintain cordial interpersonal relationship with the stakeholders.

**6. Concern for Community:** The graduates of the Department of Cooperation are capable of assessing and understanding the societal needs and issues and devising socially acceptable solutions for fulfilling the needs of the member community. The graduates volunteer spontaneously during the crisis like natural calamities etc.

**7. Environment Consciousness:** The graduates of the Department of Cooperation understand the need for safe and sustainable environment within the local and global contexts and the conservational responsibilities of Cooperatives to protect the environment.

**8. Innovation and Entrepreneurship:** The graduates of the Department of Cooperation identify opportunities and formulate strategies for sustainable cooperative / collective enterprises.

**9. Cooperative Values and Business Ethics:** The graduates of the Department of Cooperation would imbibe themselves with the Cooperative values of self-help, self-responsibility, equity, equality and solidarity, honesty, democracy, transparency, accountability, and business ethics.

### **Programme Educational Objectives (PEOs) of B.Com. (Hons.) Cooperation**

PEO1	To develop graduates as Cooperators with strong knowledge base to promote resilient Cooperative Movement.
PEO2	To imbibe cooperative values and ethics coupled with human virtues in the minds of graduates.
PEO3	To equip the graduates with interpersonal skills necessary for team building and cooperative leadership.
PEO4	To make use of the domain knowledge and extension skills for the promotion and management of cooperatives and other community based organisations.
PEO5	To exhibit continuous improvement in their work and performance through Life-Long Learning.

### **Programme Outcomes (POs) for B.Com. (Hons.) Cooperation**

PO1	Become knowledgeable on cooperative enterprises, cooperative and allied laws, cooperative accounting and management
PO2	Gain and apply skills in the areas of cooperative management and administration, cooperative business, accounting and cooperative extension in strengthening the cooperative enterprises
PO3	Understand and practise cooperative values and ethics towards contributing for democratic social and economic order
PO4	Devise and maintain books of accounts under different accounting systems and able to prepare final accounts, balance sheet and other financial and cost accounting statements
PO5	Apply cooperation principles in the field of education, training and extension for promoting and perpetuating cooperatives

### **Programme Specific Outcomes (PSOs) for B.Com. (Hons.) Cooperation**

PSO1	Make use of the knowledge on cooperative enterprises, cooperative and allied laws, cooperative accounting and management in the effective functioning of cooperatives
PSO2	Understand and commit to cooperative principles, values and ethics in addressing the social issues through the cooperatives and community based organisations
PSO3	Recognize the need and the ability to engage in independent learning for continual development as a member-user and owner in Cooperatives
PSO4	Make use of the research knowledge in understanding the problems of Cooperatives at the grassroots level and devise extension planning / programme for membership promotion and business development of Cooperatives.
PSO5	Communicate effectively with the members, officials and non-officials and with the society at large about the Cooperative principles, values and ethics by being able to comprehend and present the idea of Cooperation
PSO6	Develop hands on experience in the fields of computerised accounting and auditing, GST and insurance

### Mapping of POs and PEOs

	Become knowledgeable on cooperative enterprises, cooperative and allied laws, cooperative accounting and management	Gain and apply skills in the areas of cooperative management and administration, cooperative business, accounting and cooperative extension in strengthening the cooperative enterprises	Understand and practise cooperative values and ethics towards contributing for democratic social and economic order	Devise and maintain books of accounts under different accounting systems and able to prepare final accounts, balance sheet and other financial and cost accounting statements	Apply cooperation principles in the field of education, training and extension for promoting and perpetuating cooperatives
<b>PEOs / POs</b>	PO1	PO2	PO3	PO4	PO5
PEO1 To develop graduates as Cooperators with strong knowledge base to develop resilient Cooperative Movement.					
PEO2 To imbibe cooperative values and ethics coupled with human virtues in the minds of graduates.					
PEO3 To equip the graduates with interpersonal skills necessary for team building and cooperative leadership.					
PEO4 To make use of the domain knowledge and extension skills for the promotion and management of cooperatives and other community based organisations.					
PEO5 To exhibit continuous improvement in their work and performance through Life-Long Learning.					

### Mapping of POs and GAs

	Become knowledgeable on cooperative enterprises, cooperative and allied laws, cooperative accounting and management	Gain and apply skills in the areas of cooperative management and administration, cooperative business, accounting and cooperative extension in strengthening the cooperative enterprises	Understand and practice cooperative values and ethics towards contributing for democratic and economic order	Devise and maintain books of accounts under different accounting systems and able to prepare final accounts, balance sheet and other financial and cost accounting statements	Apply extension principles in the field of cooperative education, training and extension for promoting and perpetuating cooperatives
<b>GAs / POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
GA1. Informed					
GA2. Problem solver					
GA3. Active learners and critical thinkers					
GA4. Effective communicators					
GA5. Interpersonal Relationship					
GA6. Concern for Community					
GA7. Environment Consciousness					
GA8. Innovation and Entrepreneurship					
GA9. Cooperative Values and Business Ethics					

## B.Com. (Hons.) Cooperation

with effect from Academic Year 2024-2025  
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### Courses of Study & Scheme of Examinations

#### First Semester

Sl. No.	Category	Course Code	Course Title	No. of Credits	Lecture Hours/ week	Duration of ESE (hours)	Evaluation		
							CFA	ESE	Total
1.1	Core Course - Major 1	24COUC1101	Cooperation: Theory and Practice	4	4	3	40	60	100
1.2	Core Course - Minor 1	24ECUB1101	Business Economics	4	4	3	40	60	100
1.3	Multidisciplinary Course 1	24CSUI1101	Digital Marketing	3	3	3	40	60	100
1.4	Ability Enhancement Course	24ENUA1101	Essential English: Basic	3	3	3	40	60	100
1.5	Skill Enhancement Course	24TMUS1101 24MLUS1101 24HIUS1101	Indian language (Tamil/Malayalam/Hindi)-1	3	3	3	40	60	100
1.6	Value Added Course 1	24PEUV0001	Yoga & Fitness	2	2	-	50	-	50
1.7	Value Added Course 2	24GTUV1001	Let us Know Gandhi	2	2	-	50	-	50
			<b>Total</b>	<b>21</b>	<b>21</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>600</b>

## Second Semester

Sl. No.	Type of the Course	Course Code	Course Title	No. of Credits	Lecture Hours/week	Duration of ESE (hours)	Evaluation		
							CFA	ESE	Total
2.1	Core Course – Major 2	24COUC1202	Business Organization and Management	4	4	3	40	60	100
2.2	Core Course – Minor 2	24COUB1201	Financial Accounting	4	4	3	40	60	100
2.3	Multidisciplinary Course	24XXUI12XX	Any one course from other Departments	3	3	3	40	60	100
2.4	Ability Enhancement Course	24ENUA1201	Essential English: Intermediate	3	3	3	40	60	100
2.5	Skill Enhancement Course	24TMUS1202 24MLUS1202 24HIUS1202	Indian language (Tamil/Malayalam/Hindi)-II	3	3	3	40	60	100
2.6	Value Added Course 3	24FSUV1001	Environmental Science	2	2	-	50	-	50
2.7	Value Added Course 4	24FAUVX01	Indian Cultural Heritage	2	2	-	50	-	50
		24GTUV1002	Shanti Sena						
<b>Total</b>				<b>21</b>	<b>21</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>600</b>

### Third Semester

Sl. No	Category	Course Code	Course Title	No. of credits	Lecture Hours/ week	Duration of ESE (hours)	Evaluation		
							CFA	ESE	Total
3.1	Core Course – Major 3	24COUC2103	Cooperative Accounting	4	4	3	40	60	100
3.2	Core Course - Major 4	24COUC2104	Cooperative Finance and Banking	4	4	3	40	60	100
3.3	Core Course – Minor 3	24COUB2102	Non-Credit Cooperatives	4	4	3	40	60	100
3.4	Multidisciplinary Course 3		Any one online course (MOOC, SWAYAM, NPTL etc.,)	3	3	3	40	60	100
3.5	Ability Enhancement Course	24ENUA2101	Essential English: Advanced	3	3	3	40	60	100
3.6	Skill Enhancement Course	24TMUS2103 24MLUS2103 24HIUS2103	Indian language (Tamil/Malayalam/Hindi)-III	3	3	3	40	60	100
3.7	Skill Enhancement Course	24TMUF1201 24MLUF2101 24HIUF2101	Functional Tamil/ Malayalam/Hindi	2	2	-	50	-	50
3.8	Extension Course	24EXUE1102	Village Placement Programme	2	2	-	50	-	50
			<b>Total</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>340</b>	<b>360</b>	<b>700</b>

#### Fourth Semester

Sl. No.	Category	Course Code	Course Title	No. of Credits	Lecture Hours/ week	Duration of ESE (hours)	Evaluation		
							CFA	ESE	Total
4.1	Core Course – Major 5	24COUC2205	Cooperative Laws and Allied Laws	4	4	3	40	60	100
4.2	Core Course – Major 6	24COUC2206	Cooperative Management and Administration	4	4	3	40	60	100
4.3	Core Course – Major 7	24COUC2207	Cooperative Training and Extension	4	4	3	40	60	100
4.4	Core Course - Minor 4	24CSUB2203	MIS and Computer Applications in Business	4	4	3	40	60	100
4.5	Ability Enhancement Course (Core Elective - Any one)	24COUA2201	General and Cooperative Audit	3	3	3	40	60	100
		24COUA2202	Principles of Marketing						
		24COUA2203	Business Environment						
		24COUA2204	Entrepreneurship Development						
		24COUA2205	Cooperatives in Abroad						
24COUA2206	Banking Law and Practice								
4.6	Extension Course	24EXUE1101	Community Engagement	2	2	-	50	-	50
<b>Total</b>				<b>21</b>	<b>21</b>	<b>-</b>	<b>250</b>	<b>300</b>	<b>550</b>

### Fifth Semester

Sl.No.	Category	Course Code	Course Title	No. of credits	Lecture Hours/ week	Duration of ESE (hours)	Evaluation		
							CFA	ESE	Total
5.1	Core Course – Major 8	24COUC3108	Business Statistics	4	4	3	40	60	100
5.2	Core Course – Major 9	24COUC3109	Cost Accounting	4	4	3	40	60	100
5.3	Core Course – Major 10	24COUC3110	Computerized Accounting and GST	4	4	3	40	60	100
5.4	Core Course - Minor 5	24ARUC2205	Research Methodology	4	4	3	40	60	100
5.5	Core Course -11	24COUC3111	Internship	2	2	-	50	-	50
5.6	Extension Course	24COUE3101	Field Study/Visit	2	2	-	50	-	50
			<b>total</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>260</b>	<b>240</b>	<b>500</b>

## Sixth Semester

Sl. No.	Category	Course Code	Course Title	No. of credits	Lecture Hours/ week	Duration of ESE (hours)	Evaluation		
							CFA	ESE	Total
6.1	Core Course - Major 12	24COUC3212	Management Accounting	4	4	3	40	60	100
6.2	Core Course – Major 13	24COUC3213	Company Law	4	4	3	40	60	100
6.3	Core Course - Major 14	24COUC3214	Income Tax Law and Practice	4	4	3	40	60	100
6.4	Core Course - Major 15	24COUC3215	Corporate Accounting	4	4	3	40	60	100
6.5	Core Course - Minor 6	24COUB3204	Consumerism and Consumer Protection	4	4	3	40	60	100
6.6	Core Course - Major 16	24COUC3216	Project	4	4	0	-	-	100*
		24COUC3216	Cooperative Development in India #			3	40	60	100
		<b>Sixth semester total marks for those who complete three year programme</b>		<b>24</b>	<b>24</b>	<b>-</b>	<b>200</b>	<b>400</b>	<b>600</b>
		<b>Sixth semester total marks for those who continue their studies for Hons</b>		<b>24</b>	<b>24</b>	<b>-</b>	<b>240</b>	<b>360</b>	<b>600</b>

\* Project Evaluation : Internal - 40; External – 40; Joint Viva Vove - 20.

# In lieu of Project, those who continue their fourth year of studies

## Seventh Semester

Sl. No.	Category	Course Code	Course Title	No. of credits	Lecture Hours/ week	Duration of ESE (hours)	Evaluation		
							CFA	ESE	Total
7.1	Core Course - Major 17	24COUC4117	Recent Trends in Cooperatives	4	4	3	40	60	100
7.2	Core Course - Major 18	24COUC4118	Organisational Behaviour	4	4	3	40	60	100
7.3	Core Course - Major 19	24COUC4119	Financial Management	4	4	3	40	60	100
7.4	Core Course - Minor 7	24ECUB4107	Managerial Economics	4	4	3	40	60	100
7.5	Core Course - Minor 8	24COUB4106	Operations Management	4	4	3	40	60	100
<b>Total</b>				<b>20</b>	<b>20</b>	<b>-</b>	<b>200</b>	<b>300</b>	<b>500</b>

## Eighth Semester

Sl. No.	Category	Course Code	Course Title	No. of credits	Lecture Hours/ week	Duration of ESE (hours)	Evaluation		
							CFA	ESE	Total
8.1	Core Course - Major 20	24COUC4220	Human Resource Management	4	4	3	40	60	100
8.2	Core Course - Major 21	24COUC4221	Marketing Management	4	4	3	40	60	100
8.3	Core Course - Major 22	24COUC4222	Project	12	12	-	-	-	300*
<b>Total</b>				<b>20</b>	<b>20</b>	<b>-</b>	<b>80</b>	<b>420</b>	<b>500</b>

\* Project Evaluation : Internal - 120; External – 120; Joint Viva Voce - 60.

### Multidisciplinary Courses

(Offered by the Dept. of Cooperation for other Dept. students during I, II and III semester)

Course Code	Title of the Course	Semester	No. of Credits	Lecture hrs / week	Evaluation		
					CFA	ESE	Total
24COUI1101	Cooperative Accounting	I	3	3	40	60	100
24COUI1201	Cooperative Audit	II	3	3	40	60	100
24COUI2301	Cooperative Legislation	III	3	3	40	60	100
			3	3	40	60	100

### Break-ups of Courses with Credits

S.No.	Category	No. of Courses	Total Credits
1	Major Courses	22	(22X4=88+12) 100
2	Minor Courses	8	32
3	Ability Enhancement Courses	4	12
4	Skill Enhancement Courses	3	9
5	Value Added Courses (VAC)	4	8
6	Multidisciplinary Courses	3	9
7	VPP / Community Engagement / Field Study	3	6
Grand Total		47	172

### Semester-wise Distribution of Credits and Marks

Semesters	No. of Credits	Lecture Hours/ week	CFA	ESE	Total
Semester I	21	21	300	300	600
Semester II	21	21	300	300	600
Semester III	25	25	340	360	700
Semester IV	21	21	250	300	550
Semester V	20	20	260	240	500
Semester VI	24	24	200	400	600
			240	360	
Semester VII	20	20	200	300	500
Semester VIII	20	20	80	420	500
<b>Total</b>	<b>172</b>	<b>172</b>	<b>2170</b>	<b>2980</b>	<b>4550</b>

## Major 1: Cooperation: Theory and Practice

Semester – 1

Course Code: 24COUC1101

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the Concepts and Principles of Cooperation
- 2) To explain cooperation and other forms of economic systems
- 3) To compare and contrast cooperatives from other forms of economic organisations
- 4) To identify the need and importance of cooperative extension, education and training
- 5) To understand the recent practices of various forms of Cooperatives

### Course Contents

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

**Unit II: Cooperative and other Forms of Economic Systems:** Capitalism, Socialism and Mixed Economy – Cooperation as a Balancing Sector - Cooperation as a System, a Sector and a Movement – Place of Cooperation in open, closed and mixed economies.

**Unit III: Cooperation and other Forms of Business:** Cooperatives and Joint Stock Company and Partnership Firm, Cooperative and Public Utility Concerns, Cooperatives and Trade Union

**Unit IV: Cooperative Education and Extension:** Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels - Need and importance of Cooperative Extension.

**Unit V: Practice of Different Forms of Cooperatives:** Agricultural Credit cooperatives – agricultural non credit cooperatives – Non-agricultural credit Cooperatives – Non-Agricultural non credit cooperatives - Business Development Plan for PACS, Formation of collectives (Self-Help Groups and Cooperatives, Joint Liability Group) Linking of collectives with Cooperatives, computerisation of cooperatives,

### References

- 1) Bedi R.D., *Theory, History and practice of Cooperation*, International Publishing House, Meerut.
- 2) Dubhashi, P.R (1970), *Principles and Philosophy of Cooperation*, VAMNICOM, Pune.
- 3) Hajela T.N., *Cooperation – Principles, Problems and practice*, Konark Publishers, Delhi.
- 4) Ian Mac Pherson (1995), *Cooperative Principles for the 21st Century*, ICA, Geneva.
- 5) Krishnasamy O.R and Kulandaiswamy, V (2000), *Cooperation: Concept and Theory*, Arudra Academy, Coimbatore.
- 6) Krishnasamy O.R. (1985), *Fundamentals of Cooperation*, S.Chand& Co., New Delhi.
- 7) Kulandaiswamy and John Winfred, *History of Cooperative Thought*, Rainbow Publications, Coimbatore
- 8) Madan G.R., *Cooperative Movement in India*, Mittal Publications, Delhi.
- 9) Mathur B.S., *Cooperation in India*, Sahitya Bhavan, Agra.
- 10) Ravichandran K and S. Nakkiran (2009), *Cooperation: Theory and Practice*, Abijit Publication, New Delhi.
- 11) Saradha V., *Theory of Cooperation*, Himalaya Publishing House, Bombay.

### e-Resources

- 1) <http://www.ica-ap.coop>
- 2) <https://www.ilo.org/>
- 3) <https://www.cooperation.gov.in>
- 4) <https://ncui.coop/>
- 5) <http://www.tn.gov.in>

### Course Outcomes

On completion of the course, the students would be able to:

CO 1	Understand the Concepts and Principles of Cooperation	K <sub>2</sub>
CO 2	Explain cooperation and other forms of economic systems	K <sub>2</sub>
CO 3	Compare and contrast cooperatives from other forms of economic organisations	K <sub>2</sub>
CO 4	Identify the need and importance of cooperative extension, education and training	K <sub>2</sub>
CO 5	Understand the recent practices of various forms of Cooperatives	K <sub>3</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	3	3	3	3	3	3	1
CO2	3	3	3	1	3	3	3	3	3	3	1
CO3	3	3	3	1	3	3	3	3	3	3	1
CO4	3	3	3	1	3	3	3	3	3	3	1
CO5	3	3	3	1	3	3	3	3	3	3	1

## Minor 1: Business Economics

Semester – 1

Course Code: 24ECUB1101

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To learn the definition and principles of Economics.
- 2) To examine the theory of demand and supply.
- 3) To establish the functional relationship in production and cost theories.
- 4) To get exposed to the various market structure.
- 5) To analyze the various methods of national income and Macroeconomic Policy.

### Course Contents

**Unit I: Introduction to Economics:** Definitions and scope of Economics: Wealth, Welfare, Scarcity and Growth – Methods of Economic Analysis - Approaches to Economic Analysis: Micro and Macro Economics – Basic Concepts of Economics.

**Unit II: Demand and Supply:** Utility Theory: Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility - Consumer's Surplus - Indifference Curve Analysis –Demand Analysis – Elasticity of Demand – Supply Analysis – Elasticity supply.

**Unit III: Production:** Cost and Revenue Curves – Break-Even Analysis – Production Function - Types – Law of Variable Proportions – Laws of Return to Scale.

**Unit IV: Market Structures:** Market – Meaning – Characteristics – Market Structure and Price Determination: Perfect Competition – Monopoly – Monopolistic and Oligopoly.

**Unit V: National Income and Macro Economic Policy:** Definition, Concept, Methods of Measuring National Income – Business Cycle – Inflation: Meaning, Types, Causes, Measures – Deflation – Monetary Policy – Fiscal Policy.

### References

1. Ruddar Datt & K.P.M.Sundharam–Indian Economy - S.Chand & Company Ltd, New Delhi, 2016.
2. Puri V.K and Misra S.K: Indian Economy, Himalaya, Mumbai, 2014.
3. Gregory Mankiw (2016) ‘Principles of Microeconomics, CBS Publishers, Delhi.
4. Uma Kapila (Ed.) (2017-18), Indian Economy Since Independence, Academic Foundation, New Delhi, 28th Edition.
5. Jhingan (2014), Economics of Development and Planning – Vikas Publishing House, Bangalore,
6. Kausik Basu (Ed.) (2012), Oxford Companion to Indian Economy, 3rd Edition, OUP, New Delhi.
7. Dhingra, I C., (2014), Indian Economy, Sultan Chand & Sons, New Delhi.
8. Agarwal.A.N. (2012), Indian Economy, Wiley Eastern Ltd, New Delhi.
9. Government of India, Economic Survey, (various years).

### Course Outcomes

On completion of the course, the students would be able to:

CO 1	Assimilate the fundamental concepts of economics.	K <sub>2</sub>
CO 2	Gain knowledge on supply and demand to determine changes in market equilibrium.	K <sub>2</sub>
CO 3	Analyse the production cost and return to scale.	K <sub>3</sub>
CO 4	Understand the price determination of factors on various market structure.	K <sub>2</sub>
CO 5	Highlight the concepts of national income and macroeconomic policy.	K <sub>3</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	2	2	1	1	2	2	1	2	2	2
CO2	2	2	2	1	1	2	2	2	2	2	2
CO3	2	2	2	1	1	2	2	1	2	2	2
CO4	2	2	2	1	1	2	2	1	2	2	2
CO5	2	2	2	1	1	2	2	1	2	2	2

## Multidisciplinary Course 1: Digital Marketing

Semester – I

Course Code: 24CSUI1101

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Course Objectives

- 1) To familiarize students with the concept of digital marketing and its current and future evolutions.
- 2) To identify impact of digital space and digital marketing in reaching out to customers.
- 3) To learn the importance of Search Engine optimization and marketing.
- 4) To acquire the skill of making efficient use of the digital assertions on social media platforms.
- 5) To discover effective methods for gathering, arranging, and handling social media data.

### Course Contents

**Unit I: Introduction:** Evolution of Digital Marketing from traditional to modern era - Role of Internet; Current trends - Infographics - Inference for business & society - Emergence of digital marketing - Drivers of the new marketing environment - P.O.E.M. framework.

**Unit II: Internet Marketing:** opportunities and challenges - Digital marketing framework – Digital marketing strategy - Digital Marketing mix, Impact of digital channels on IMC - Programmable Digital Marketing – Buying Model.

**Unit III: Marketing Trends:** Need for SEO - Use of Search engines and its working patterns - Search Engine Advertising: - Pay for Search Advertisements, Ad Ranks - Introduction to SEM - Trends in digital advertising - Impact of digital advertising.

**Unit IV: Social Media Marketing:** Face book Marketing - LinkedIn Marketing - Twitter Marketing - YouTube marketing - Instagram and Snap chat Marketing - Mobile Marketing - Social media metrics.

**Unit V: Analytics and Case Study:** Web Analytics –Data collection for web analytics – Google analytics –Universal Analytics - Tracking code - Analytical Tools - Case study.

### References

1. Kamat and Kamat, Digital Marketing, Himalaya publisher, 2023.
2. D. Ryan and Calvin Jones, Marketing Strategies for Engaging the Digital Generation, Kogan Page, 2008.
3. V. Ahuja, Digital Marketing, Oxford University Press, 2015.
4. H. Annmarie and A. Joanna, Quick win Digital Marketing, Oak Tree Press, 2009.

### e-Resources

1. Moz: <https://moz.com/blog>
2. HubSpot: <https://www.hubspot.com/blog>
3. Neil Patel: <https://neilpatel.com/blog/>
4. Search Engine Land: <https://searchengineland.com/>
5. Social Media Examiner: <https://www.socialmediaexaminer.com/>

### Course Outcomes

On completion of the course, the students would be able to:

CO 1	Recognize the real-world applications and concepts of digital marketing.	K <sub>2</sub>
CO 2	Articulate innovative insights of digital marketing enabling a competitive edge.	K <sub>2</sub>
CO 3	Understand how to create and run digital media based campaigns.	K <sub>2</sub>
CO 4	Learn the Digital Marketing Platforms like Face Book, Twitter and YouTube.	K <sub>2</sub>
CO 5	Find and make use of other technologies, such social media analytics, etc	K <sub>3</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	1	1	1	1	1	2	1	1	1
CO2	2	1	2	1	1	1	1	1	1	1	1
CO3	1	1	1	1	1	1	1	1	1	1	1
CO4	1	1	2	1	1	1	1	2	1	2	1
CO5	1	1	1	2	1	1	1	1	1	1	1

## **Ability Enhancement Course: Essential English: Basic**

Semester – I

Course Code: 24ENUA1101

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### **Course Objectives**

This course aims

- to introduce the students to the basics of functional English Grammar for everyday use;
- to provide them opportunities to improve their essential language skills in English through practice in all language skills;
- to facilitate usage of the English language in everyday circumstances.

#### **Unit I: Grammar**

- Nouns & Pronouns
- Adjectives & Determiners
- Verbs and Tenses
- Auxiliary Verbs

#### **Unit II: Oral Communication**

- Listening Skills
  - Descriptions
  - Story Narrations
  - Short Speeches
- Speaking Skills
  - Descriptions
  - Conversation Techniques

#### **Unit III: Reading & Vocabulary**

- Reading comprehension passages
- Vocabulary building

#### **Unit IV: Writing Skills**

- Paragraph writing
- Note making
- Short Narratives

#### **Unit V: English in Everyday Use**

- Reading Aloud
- Face to Face Conversation
- Telephone Conversation

#### **Textbook:**

Textbook/Course Material - Prepared by the School of English & Foreign Languages.

#### **Reference Book:**

Sargeant, Howard. *Basic English Grammar Book 2*. Irvine: Saddleback, 2007. Print.

## நோக்கங்கள்

- தமிழ்மொழியின் தொன்மையையும் சிறப்பையும் மாணவர்கள் அறியச் செய்தல்.
- தமிழ்மொழியின் அடிப்படை இலக்கணங்களை மாணவர்களுக்குக் கற்பித்து பிழையின்றிப் பேசவும் எழுதவும் பயிற்சியளித்தல்.
- கலைச்சொல்லாக்கத்தின் தேவை, மொழிபெயர்ப்பின் அவசியம் குறித்த அறிவை மாணவர்களுக்குத் தருவதோடு கலைச்சொல்லாக்கத்திலும் மொழிபெயர்ப்பிலும் ஈடுபாடு கொள்ளச்செய்தல்.

- அலகு: 1** திராவிடம் எனும் சொல் உருவாக்கம் - திராவிட மொழிக்குடும்பங்கள்-தமிழ்மொழியின் தொன்மை, சிறப்புகள் - பழங்கால எழுத்து முறைகள் (தமிழ், பிராமி, வட்டெழுத்து) - தமிழ்மொழி வரலாற்றை அறிய உதவும் சான்றுகள் - தமிழ் இலக்கண நூல்களின் வளர்ச்சி
- அலகு: 2** அடிப்படைத் தமிழ் இலக்கணம் - மாத்திரை - முதலெழுத்துகள் - சார்பெழுத்துகள் - போலி - சொல்வகைகள் (பெயர், வினை, இடை, உரி - பெயர்வகைகள் (இடுகுறிப்பெயர்கள், காரணப்பெயர்கள்) - ஆகுபெயர் வகைகள் - பெயரெச்சம், வினையெச்சம், வேற்றுமை உருபுகள், தொகை வகைகள், வியங்கோள் வினைமுற்று, வினையாலணையும் பெயர், அடுக்குத்தொடர், இரட்டைக்கிளவி, வழக்குச் சொற்கள் (இயல்பு வழக்கு, தகுதிவழக்கு)
- அலகு: 3** பிழையின்றி எழுதும் முறை - ஒலி வேறுபாடுகள் (ல,ள,ழ,ர,ந,ன,ண) - வல்லினம் மிகுமிடங்கள் - வல்லினம் மிகா இடங்கள் - ஈரொற்று வருமிடங்கள் - வாக்கியப்பிழைகள் - ஒருமை, பன்மை மயக்கம் - திணை மயக்கம் - பால் மயக்கம் - மரபுப் பிழைகளை நீக்குதல் - பேச்சுவழக்கை எழுத்து வழக்காக மாற்றுதல் - வாக்கிய வகைகள் - செய்தி வாக்கியம் - வினா வாக்கியம் - உணர்ச்சி வாக்கியம் - கட்டளை வாக்கியம் - தனிவாக்கியம் - தொடர் வாக்கியம் - கலவை வாக்கியம் - உடன்பாடு/எதிர்வினை - செய்வினை/செய்ப்பாட்டு வினை - தன்வினை/பிறவினை வாக்கியம்
- அலகு: 4** கலைச்சொல்லாக்கம் : கலைச்சொல் விளக்கம் - கலைச்சொல்லாக்க முறைகள் - கலைச்சொற்களைத் தரப்படுத்துதல் - பொதுக் கலைச்சொற்கள் - துறை சார்ந்த கலைச்சொற்கள் - ஆட்சிக் கலைச்சொற்கள் - அறிவியல் கலைச்சொற்கள்
- அலகு: 5** மொழிபெயர்ப்பு - விளக்கம் - வகைகள்- மொழிபெயர்ப்பாளரின் தகுதிகள் - மொழிபெயர்ப்புக் கோட்பாடுகள் - மொழிபெயர்ப்புச் சிக்கல்கள் (தமிழ் - ஆங்கிலம் மொழிபெயர்ப்பு) -செயற்கை நுண்ணறிவு மொழிபெயர்ப்பு - மொழிபெயர்ப்புப்பயிற்சி

## பாடநூல்கள்

1. ஜி. ஜான் சாமுவேல் - திராவிட மொழிகளின் ஒப்பாய்வு (ஓர் அறிமுகம்) ஆசியவியல் நிறுவனம், சென்னை, 1996
2. நடன காசிநாதன் - கல்வெழுத்துக்கலை, மணிவாசகர் பதிப்பகம், சிதம்பரம், 2009
3. வே.தி.செல்லம் - தமிழக வரலாறும் பண்பாடும், மணிவாசகர் பதிப்பகம், சென்னை, 2023
4. இரா. இளங்குமரன் - இலக்கண வரலாறு, சாரதா பதிப்பகம், சென்னை, 2022 **அலகு - 1**
5. அ.கி.பரந்தாமனார் - நல்ல தமிழ் எழுத வேண்டுமா?, அல்லி நிலையம், சென்னை, 2005, **அலகு - 2**
6. மா. நன்னன் - தவறின்றித் தமிழ் எழுதுவோம், ஞாயிறு பதிப்பகம், சென்னை, 1990 **அலகு - 3**
7. இராதாசெல்லப்பன் - கலைச்சொல்லாக்கம், தாமரைப் பதிப்பகம், சென்னை, 2006 **அலகு - 4**
8. நா.ஜானகிராமன் - அறிவியல் கலைச்சொல்லாக்கம், அமேசான் கிண்டில் எடிசன், 2020

9. ந.முருகேசபாண்டியன் - மொழிபெயர்ப்பியல், நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை, அலகு - 5

#### பார்வை நூல்கள்

1. கு.பரமசிவம் - இக்காலத் தமிழ் மரபு, அடையாளம் பதிப்பகம், சென்னை, 2011
2. பொற்கோ - இலக்கணக் கலைக் களஞ்சியம், ஐந்திணைப் பதிப்பகம், சென்னை, 2011
3. மா. நன்னன் - நல்ல உரைநடை எழுத வேண்டுமா?, ஏகம் பதிப்பகம், சென்னை, 2006
4. இராதா செல்லப்பன் - கலைச் சொல்லாக்கம், தாமரை பதிப்பகம், சென்னை, 2006
5. சேதுமணி மணியன் - மொழிபெயர்ப்பியல் கோட்பாடுகளும் உத்திகளும் செண்பகம் வெளியீடு, மதுரை, 2011
6. சு.சண்முக வேலாயுதம் - மொழிபெயர்ப்பியல், உலகத் தமிழாராய்ச்சி நிறுவனம், சென்னை, 1985

#### இணையத்தரவுகள்

1. <https://www.tamildigitallibrary.in/book-detail.php?id=jZY9lup2kZl6TuXGIZQdjZt9kZY0#book1/>
2. <https://en.wikipedia.org/wiki/>
3. <http://www.tamilvu.org/>

#### விளை பயன்கள்

- தமிழ்மொழியின் வரலாற்றையும் தமிழ் எழுத்துக்களின் வளர்ச்சியையும் சிறப்பையும் அறிந்து கொள்வர்
- தமிழ்மொழியின் அடிப்படை இலக்கணங்களை அறிந்துகொள்வர்
- பிழையின்றி எழுதும் ஆற்றலைப் பெறுவர்
- கலைச்சொற்களை மொழிபெயர்க்கும் திறன் பெறுவர்
- தமிழ்நாடு அரசு தேர்வாணையம் நடத்தும் பகுதி IV, II தேர்வுகளில் கேட்கப்படும் தமிழ் மொழி, இலக்கணங்கள் பற்றிய வினாக்களுக்கு விடையளிக்கும் திறனைப் பெறுவர்
- நவீனத் தொடர்பு ஊடகங்களில் செயல்படும் திறன் பெறுவர்

## MALAYALAM 1: Language Skill

Semester – I

Course Code: 24MLUS1101

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Objective of the Course

To introduce the modern Malayalam Language

### Specific Objectives of the Learning

- To understand the origin and development of Malayalam Language.
- To apprehend the difference between the Ancient, Medieval and Modern Malayalam Language.
- To inculcate the aesthetics of Malayalam Language.
- To know how to write good Prose.
- To communicate ideas, culture and human values through good Malayalam Prose.

### Course Outcome

CO1. It enables writing skill in Malayalam Language.

CO2. Ability to understand and interpret Malayalam writings.

CO3. Understand significant developments in the history of Malayalam Language.

CO4. Demonstrate critical reading , writing and thinking skills through analysis, synthesis and evaluation of important ideas.

CO5. It develops the skill to understand the language of Electronic Media.

### Unit – I

a) Nerechowye Nalaksharam Padikkan - By N. Krishna Pillai

b) Gadhya Thathwam - By Sukumar Azhicode

### Unit – II

a) Nalla Gadhya Enth - By S. Gupthan Nair

b) Nalla Malayalam Engane – C. V. Vasudeva Bhattathiri

### Unit – III

a) Akshrathettukal – By Panmana Ramachandran Nair

b) Bhasha Vicharam - By Naduvattom Gopalakrishnan

### Unit – IV

a) Sahithyabhashayum Sambashana Bhashayum – By Dr. K. M. George

b) Pathra Bhashayum Sahithya Bhashayum – By A. P. Udhayabhanu

### Unit – V

a) Pathrabhasha - By N. V. KrishnaVarrier

b) Bhasha Electronic Madhyamathil – By V. K. Narayanan

### Text Books :

1. Bhavana Enna Vismayam, Sukumar Azhicode, DC Books, Kottayam, 2001.
2. Srishtiyum Srashtavum, S. Guptan Nair, DC Books, Kottayam, 2001.
3. Nalla Malayalam, C. V. Vasudeva Bhattathiri, Imprint, Kollam, 1992.
4. Bhasha Vicharam, Naduvattom Gopalakrishnan, Kerala Bhasha Institute, Tvm, 2023.

### Reference Books :

1. Thettum Sariyum, Panmana Ramachandran Nair, SPCS, Kottayam, 1994.
2. Malayalam Bhashabhandham, C. V. Vasudeva Bhattathiri, Kerala Bhasha Institute, Tvm, 1984.
3. Sahithyacharithram Prasthanagaliloode, Ed. K.M. George, SPCS, Kottayam, 1984.

4. Sapdhasodhini, A.R. Rajarajavarma, Kerala University, Tvm, 1984.
5. Kairaliyude Kadha, N. Krishna Pillai, SPCS, Kottayam, 1980.
6. Malayalam, Mathrubhumi Books, Kozhikkode, 2008.

**Lecture Schedule :**

<b>Sl.No.</b>	<b>Contact Hours</b>	<b>Description</b>
1	1 - 4	Nerechowye Nalaksharam Padikkan - By N. Krishna Pillai
2	5 - 9	Gadhya Thathwam - By Sukumar Azhicode
3	10 - 13	Nalla Gadhya Enth - By S. Gupthan Nair
4	14 - 17	Nalla Malayalam Engane – C. V. Vasudeva Bhattathiri
5	18 - 21	Akshrathettukal – By Panmana Ramachandran Nair
6	22 - 26	Bhasha Vicharam - By Naduvattom Gopalakrishnan
7	27 - 32	Sahithyabhashayum Sambashana Bhashayum – By Dr. K. M. George
8	33 - 37	Pathra Bhashayum Sahithya Bhashayu – By A. P. Udhayabhanu
9	38 - 42	Pathrabhasha - By N. V. KrishnaVarrier
10	43 - 45	Bhasha Electronic Madhyamathil – By V. K. Narayanan

## HINDI 1: Prose, Short Stories and Grammar

Semester – I

Course Code: 24HIUS1101

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Course Objectives:

- To explain about Hindi Prose through Prescribed lessons
- To discuss how to analyze Short Stories
- To teach Hindi Grammar

### Course Outcomes:

CO1- Critical Study of “Neer – ksheer Vivek” Gandhian Ideology expressed in “Neer – ksheer Vivek”

CO2- Analytical Study of “Neta Naheen Naagarik chahie”

CO3- Study of Samay Kaatne wale and the satire expressed in Samay Kaatne wale

CO4- To discuss about the feeling and emotions expressed in Lanka Ki Ek Roat

CO5- Critical study of ‘Kaanon Mein Kangana’

CO6- Introduced with Noun, Pronoun and Adjective

### Unit I

- |                                  |   |  |
|----------------------------------|---|--|
| 1. Aatmanirbharata               | - | Pandit Balakrishna Bhatt<br><b>Gadya Sudha</b><br>Ed. Dr. M. Saleem Baig<br>Raka Prakashan<br>40 A, Motilal Nehru Road, Allahabad - 2. |
| 2. Neta Naheen Naagarik chahie - |   | R.S Dinkar<br><b>Gadya Gaatha</b><br>Ed.Veena Agarval Arunoday<br>Prakashan 21-A Dariyaganij<br>New Delhi-110002                       |

### Unit II

- |                     |   |  |
|---------------------|---|--|
| 1.Samay Kaatne wale | - | Harishankar Parsai<br><b>Sahitya Dhara</b><br>Ed.Dr. Shivaji Naale<br>DrIresh Swami Orient Black Swan<br>Private Ltd ,1/24 Aasaf Ali Road,NewDelhi |
| 2. Mitrata          | - | Aachaarya Rramachandra Shukla<br><b>Gadya Sudha</b><br>Ed. Dr. M. Saleem Baig<br>Raka Prakashan<br>40 A, Motilal Nehru Road, Allahabad - 2.        |

### Unit III

- |                        |   |   |
|------------------------|---|---|
| 1. Sadgati             | - | Premchand<br><b>Gadya Tarang</b><br>Ed. Sunil Kumar Orient Black Swan<br>Private Ltd ,1/24 Aasaf Ali Road,<br>New Delhi |
| 3. Kaanon Mein Kangana | - | Radhikaraman Prasad Singh<br><b>Gadya Tarang</b><br>Ed. Sunil Kumar Orient Black Swan                                   |

Private Ltd ,1/24 Aasaf Ali Road, New Delhi.  
Narayanaguda, Hyderabad

#### Unit IV

- 1.Pita - Gyanranjan  
**Sadabahaar Kahaniyan**  
Ed.Dr.B.Vijay Kumar Swarna Jayanti  
B-32 Kailash Colony Behind East Jyothi  
Nagar Shaahdara, Delhi 110093
- 2.Amritrar Aagaya - Mannu Bhandari **Gadya Sarit**  
Ed. Sunil Kumar Orient Black Swan  
Private Ltd ,1/24 Aasaf Ali Road,  
New Delhi

- Unit V-** Sugam Hindi Vyakaran - Vamshidhar and Sastri  
Siksha Bharati  
Kashmiri Gate, New Delhi

Grammar: Noun, Pronoun, Adjective

#### Text Books:

1. Gadya Tarang - Ed. Sunil Kumar Orient Black Swan, NewDelhi.
2. Gadya Gaatha - Ed.Veena Agarval Arunoday, New Delhi-110002
3. Sahitya Dhara Ed.Dr. Shivaji Naale Dr.Iresh Swami Orient Black Swan ,NewDelhi
4. Gadya Sarit, Ed. Sunil Kumar Orient Black Swan, NewDelhi

#### Reference Books:

1. Hindi Kahani Ka Itihas – Gopal Ray – Rajkamal Prakashan – New Delhi
2. Samakaleen Kahani : Yugbodh Ka Sandarbh – Dr. Pushpapal Singh – National Pub
3. Hindi Ka Gadya Sahitya – Ramchandra Tiwari – Vishvavidyalaya Prakashan, Varanasi
4. Vyavaharik Hindi Vyakaran Tatha Rachana – Hardev Bahari – Lok Bharati Prakashan, Alahabad
5. Vyakaran Pradeep – Ramdev M.A. - Lok Bharati Prakashan, Alahabad
6. Parishkrit Hindi Vyakaran – Barinath Kapoor – Prabhat Prakashan, New Delhi

#### Lecture Schedule :

- |               |           |   |   |
|---------------|-----------|---|---|
| 1. Class No.  | 1 – 5     | : | Hans Ka Neer – ksheer Vivek - Mahaveerprasad Dwived |
| 2. Class No.  | 6 – 9     | : | Neta NaheenNaagarik chahie - R.S Dinkar             |
| 3. Class No.  | 10-14:    |   | Samay Kaatne wale - Harishankar Parsai              |
| 4. Class No.  | 15 - 18 : |   | Lanka ki Ek Raat - Dinakar                          |
| 5. Class No.  | 19 – 23 : |   | Sadgati - Premchand                                 |
| 6. Class No.  | 24 – 27 : |   | Kaanon Mein Kangana - Radhikaraman Prasad Singh     |
| 7. Class No.  | 28 – 32 : |   | Pita - Gyanranjan                                   |
| 8. Class No.  | 33 – 36 : |   | Mai Har Gayi -Mannu Bhandari                        |
| 9. Class No.  | 37 – 39 : |   | Amritrar Aagaya -Mannu Bhandari                     |
| 10. Class No. | 40 – 42 : |   | Noun  |
| 11. Class No. | 43- 45 :  |   | Pronoun   |
| 12. Class No. | 45 - 47 : |   | Adjective   |

## VAC 1: Yoga and Fitness

Semester – I

Course Code: 24PEUV0001

(Credits: 2      Hours: 2      CFA:50      ESE:-)

### Course Objectives

- 1) To demonstrate the surya namaskar.
- 2) To perform various asanas.
- 3) To learn the breathing techniques, mudras and bandhas.
- 4) To self-aggrieved to take part in various fitness activities.
- 5) To understand the latest fitness tools.

### Course Contents

**Unit I: Introduction and Scope of Yoga:** Astanga Yoga-Yogaasan ideal system of physical culture–Schools of Yoga-Difference between practice of Asanas and Physical Exercise-Loosening Exercises in yoga–Suryanamaskar.

**Unit II: Asana & Practice:** Meditative Asana: Sukhasana– Padmasana–Vajrasana– Standing Asana: Tadasana– Trikonasana– Vrikshasana–Sitting Asana: Baddhakonasana– Paschimottanasana– Ustrasana–Vakrasana– Gomukhasana– Prone Asana:– Bhujangasana– Shalabhasana– Dhanurasana- Supine Asana: Pavanamuktasana–Sethubandasana– Navasana

**Unit III: Practices of Pranayama, Bandhas, Mudras and Kriya:** Sectional Breathing- Nadisuddhi– Bhrumari– Bhastrika- Kapalabhati–Introduction to Bandhas– Mudras– Dharana (Trataka)– Dhyana– Mindfulness– Introduction to Jalaneti–Instant Relaxation Technique (IRT).

**Unit IV: Concept to Fitness & Recreation:** Health related fitness components- BMI- Underweight– Obesity- waist-to-hip ratio(WHR) and Minor games.

**Unit V: Fitness Parameters:** Isometric Strength: Push-up/ wall push- Plank–Wall sit- Medicine ball exercises. Shorts prints– 4X100 meters Brisk Walking- Repeated Jumps–Sideward and backward run for 4X100 meters- 10 meters Shuttle Run–4X50 meters Rope Skipping- 6 minute Walk- 3-4 Km so brisk walk/ 3500 steps- Introduction to Yo–Yo intermittent recovery(Level-1) test.

### References

1. Management Information System: CVS. Murthy, HPH.
2. Management Information System: O Brian, TMH.
3. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
4. Information System for Modern Management: Murdick, PHI.
5. Management Information System: Jawadkar, TMH.2007.
6. Microsoft Office System Step by Step, Joyce Cox, Joan Preppernau, Steve Lambert and Curtis Frye, 2007.

### Course Outcomes

On completion of the course, the students would be able to:

CO 1	Demonstrate the surya namaskar	K <sub>2</sub>
CO 2	Perform various asanas	K <sub>2</sub>
CO 3	Learn the breathing techniques, mudrasandbandhas	K <sub>2</sub>
CO 4	Self aggravated to take part in various fitness activities	K <sub>2</sub>
CO 5	Understand the latest fitness tools	K <sub>3</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	1	1	1	1	1	1	1	1	1
CO2	1	1	1	1	1	1	1	1	1	1	1
CO3	1	1	1	1	1	1	1	1	1	1	1
CO4	1	1	1	1	1	1	1	1	1	1	1
CO5	1	1	1	1	1	1	1	1	1	1	1

## VAC 2: Let Us Know Gandhi

Semester: I

Course Code: 24GTUV1001

(Credits: 2      Hours: 2      CFA:50      ESE:-)

### Course Objectives

1. To understand the life and work of Gandhi.
2. To identify the Gandhi in each of us.
3. To know the relevance of Gandhi.
4. To apply the knowledge of Gandhi in a multi-dimensional context.
5. To know the Gandhian innovations and its relevance today.

- Unit I**      **Gandhiji's Life in Brief:** Early Life of Gandhi – London Learning Phase - South African Phase : Racial Discrimination, Transformation and Satyagraha - Indian Phase : Social reformation and Indian Independence - Martyrdom.
- Unit II**      **Understanding Gandhian Principles :** Eleven Ashram Vows - Truth and Nonviolence, Ends and Means, Right and Duties, Simple Living and High Thinking.
- Unit III**      **Applications of Gandhian Principles:** Sarvodaya - Welfare of all, Satyagraha - Peace and Justice, and Training for Nonviolent Action : Shanti Sena as an alternative Defence.
- Unit IV**      **Societal Reformation :** Influence of Seven Social Sins - Communal Harmony : Pluralism -, Religions and Inter-faith Relations, Removal of Untouchability, Prohibition and Gender Equality - Governance : Decentralization of Power and Panchayati Raj - Economics : Trusteeship, Bread Labour and Self Reliance ( Swadesi)
- Unit V**      **Gandhian Alternative to Education:** Basic Education (Nai Talim), - Multi-lingualism - Adult Education, - Education on Health, Sanitation and Hygiene : Village Sanitation, Balanced and Healthy Diet, Nature Cure.

### References:

1. Arunachalam: (1985), *Gandhi: The Peace Maker*, Gandhi Samarak Nidhi, Madurai.
2. Louis Fischer, (2002), *The Essential Gandhi: An Anthology of His Writings on His Life, Work and Ideas*, Vintage, New York.
3. Nanda B.R., (1958), *Mahatma Gandhi: A Biography*, Oxford University Press, New Delhi.
4. M.K. Gandhi: (1983), *An Autograph or the Story of My Experiments with Truth*, Navajivan Publishing House, Ahmadabad.
5. M.K. Gandhi: (1951), *Satyagraha in South Africa*: Navajivan Publishing House, Ahmadabad.
6. M.K. Gandhi: (1983), *Constructive Programme - Its Meaning and Place*.Navajivan Publishing House, Ahmadabad.
7. M.K. Gandhi: (1948) *Key to Health*, Navajivan Publishing House, Ahmadabad.
8. M.K. Gandhi: (1949), *Diet and Diet Reforms*, Navajivan Publishing House, Ahmadabad.
9. M.K. Gandhi: *Basic Education*, Navajivan Publishing House, Ahmadabad.
10. M.K. Gandhi: (2004), *Village Industries*, Navajivan Publishing House, Ahmadabad.
11. M.K. Gandhi: (1962), *Hind Swaraj or The Indian Home Rule*, Navajivan Publishing House, Ahmadabad.
12. M.K. Gandhi: (2004), *Trusteeship*, Navajivan Publishing House, Ahmadabad.
13. M.K. Gandhi: (2001), *India of my Dreams*, Navajivan Publishing House, Ahmadabad.
14. M.K. Gandhi: *Self Restraint Vs. Self Indulgence*, Navajivan Publishing House, Ahmadabad.
15. R.R. Prabhu & UR Rao. *The Mind of Mahatma Gandhi*, Navajivan Publishing House

### Course Outcomes

On completion of the course, the students would be able to:

CO 1	To understand the life and work of Gandhi.	K <sub>2</sub>
CO 2	To identify the Gandhi in each of us.	K <sub>2</sub>
CO 3	To know the relevance of Gandhi.	K <sub>2</sub>
CO 4	To apply the knowledge of Gandhi in a multi-dimensional context.	K <sub>2</sub>
CO 5	The know the Gandhian innovations and its relevance today	K <sub>3</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	1	1	1	1	1	1	1	1	1
CO2	1	1	1	1	1	1	1	1	1	1	1
CO3	1	1	1	1	1	1	1	1	1	1	1
CO4	1	1	1	1	1	1	1	1	1	1	1
CO5	1	1	1	1	1	1	1	1	1	1	1

## Major 2: Business Organization and Management

Semester – II

Course Code: 24COUC1202

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the basics of business, features and essentials of successful business, and forms of various business organisations
- 2) To understand the procedural aspects of setting up of new business and raise capital for business
- 3) To describe the principles of management, planning and decision making
- 4) To describe staffing and directing functions of management
- 5) To understand the modern tools and techniques of control in organisational settings

### Course Contents

- Unit I: **Business:** Definition, Objectives, Salient Features, Scope and Essentials of a Successful Business - **Forms of Business Organization:** Sole Proprietorship - Partnership – Joint Stock Company – State Enterprises– Cooperative Organizations: Features, Merits and Limitations – **Business Combinations:** Causes, Types, Merits and Demerits
- Unit II: **Setting up a Business:** Procedural Aspects in setting up of New Business-Factors involved in locating the Business. **Size of the Business:** Micro, Small, Medium and Large Enterprise- **Financing of a Business:** Need for finance, sources and methods of raising finance- short- term, medium term and long term.
- Unit III: **Management:** Definition, nature, functions, Management thought: Contributions of F.W. Taylor, Henri Fayol, & Peter F. Drucker. **Planning** - concepts, objectives, nature and importance, types, steps in planning **Decision Making** - concepts, characteristics, elements, types and process
- Unit IV: **Organising and Staffing:** Organisation, Types, Functions, Principles Delegation of Authority, and Departmentation, Span of Management. **Staffing** – Elements, Functions - Recruitment - Sources, **Selection:** Concept, Stages Selection procedure and kinds of test.
- Unit V: **Direction-** Definition, Nature and Importance, **Motivation Theories:** Maslow’s Need Hierarchy; Herzberg’s two factor; X and Y Theory. **Leadership:** Functions, Qualities, Styles. **Communication:** Importance and Types - **Control:** Nature, Process and Essentials of Good Control- Tools and Techniques of Control.

### References

1. Abha Mathur CA., Taxmann’s *Business Organisation and Management (Based on NEP 2020)*, Agarwal Law House, June 2024.
2. Agarwal R.C., Sudesh Kumar Sahu, & Chandra.D., *Business Organisation and Management*, Rajiv Bansal’s SEPD Publications, 2022.
3. Gupta C, B (2014), *Business Organisation and Management*, Jain Book Agency, New Delhi.
4. Pillai R.S. and S.Kala, (2013), *Principles and Practice of Management*, S.Chand Publishing, New Delhi.
5. Peter F Drucker, (2013), *The Practice of Management*, S.Chand Publishing, New Delhi.
6. Prasad L.M., (2014), *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi.
7. Ramasamy T (2018), *Principles of Management*, Himalaya Publishing House, Mumbai.
8. Ravichandran K and S.Nakkiran, (2009), *Principles of Management*, Abijit Publications, Delhi
9. Sherlekar S. A. (2020) *Modern Business Organisation and Management*, fifth edition, S. Chand, New Delhi

10. Shukla M C, (2020), *Business Organisation & Management*, S.Chand Publishing, New Delhi.
11. Tripathi P.C. and P.N.Reddy, (2012), *Principles of Management*, McGraw Hill Education, New Delhi.
12. Tulsian P.C., *Business Organisation & Management*, Pearson Education, 2002.s

**e-Resources**

1. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>
2. [https://drive.google.com/file/d/1kgrt-OcqPWqNeP3imivWbNDtH\\_Tf0IF/view](https://drive.google.com/file/d/1kgrt-OcqPWqNeP3imivWbNDtH_Tf0IF/view)
3. [https://drive.google.com/file/d/1NRc\\_4M6qp88WexSnAg74FF43rjqF9ZNu/view](https://drive.google.com/file/d/1NRc_4M6qp88WexSnAg74FF43rjqF9ZNu/view)
4. [https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SBAA1104.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1104.pdf).

**Course Outcomes**

Upon completion of the course, the students would be able to:

CO 1	understand the basics of business, features and essentials of successful business, and forms of various business organisations	K <sub>2</sub>
CO 2	understand the procedural aspects of setting up of new business and raise capital for business	K <sub>2</sub>
CO 3	describe the principles of management, planning and decision making	K <sub>3</sub>
CO 4	describe staffing and directing functions of management	K <sub>2</sub>
CO 5	understand the modern tools and techniques of control in organisational settings	K <sub>2</sub>

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	3	2	2	2	2	1
CO2	3	3	2	2	1	3	2	2	2	2	1
CO3	2	2	2	2	1	2	2	2	2	2	1
CO4	2	2	2	2	1	2	2	2	2	2	1
CO5	2	2	2	2	1	2	2	2	2	2	1

## Minor 2 : Financial Accounting

Semester – II

Course Code: 24COUB1201

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the concepts and principles of different systems of accounting.
- 2) To record and post various business transactions in appropriate books and registers
- 3) To prepare bank reconciliation statement
- 4) To prepare final accounts and balance sheet
- 5) To rectify the errors in the accounting books and registers

### Course Contents

Unit I: **Introduction to Accountancy:** Need for Accounting – Meaning and Definition – Book Keeping – Objectives – Functions of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards – Accounting Systems – Branches of Accounting.

Unit II: **Journal, Subsidiary Books and Ledger Accounts:** Journal and Subsidiary Books - Cash Book – Different types of Cash Books (Simple Problems) – Bank Reconciliation Statement: Meaning, Purpose and Preparation (Simple Problems) –Ledger: Preparation and Balancing of Ledger Accounts.

Unit III: **Preparation of Trial Balance:** Meaning and Purpose of Trial Balance – Methods of Preparation of Trial Balance - Errors: Meaning-Types of errors –Errors and their rectification

Unit IV: **Preparation of Final Accounts and Balance Sheet:** Final Accounts – Uses – Closing entries – Capital and Revenue items – Trading accounting - Profit and Loss Account-Balance sheet – Adjusting entries (Simple Problems)

Unit V: **Single Entry System and Accounting System for Non – Trading Concerns:** Single Entry System: Ascertainment of Profit – Statement of Affairs (Simple Problems) – Conversion Method – Accounting system for Non-Trading Concerns: Receipts and Payments Account-Income and Expenditure Account-Balance Sheet (Simple Problems)

### References

1. Gopal B.K and H.N.Tiwari (2012), *Financial Accounting*, International Book House Pvt., Ltd, New Delhi.
2. Madegowda J. (2012), *Advanced Cost Accounting*, Himalaya Publishing House, Mumbai.
3. Maheswari R.P., S.C.Bhatia, and Renu Gupta (2012), *Financial Accounting*, International Book House Pvt. Ltd, New Delhi.
4. Pillai RSN, Bagavathi and S.Uma (2012), *Fundamentals of Advanced Accounting* (Financial Accounting) Volume 1, S. Chand & Company Ltd., New Delhi
5. Santosh Singhal (2012), *Accounting and Financial Analysis*, International Book House Pvt. Ltd, New Delhi.

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Understand the concepts and principles of different systems of accounting.	K <sub>2</sub>
CO 2	Record and post various business transactions in appropriate books and registers	K <sub>5</sub>
CO 3	Prepare bank reconciliation statement	K <sub>5</sub>
CO 4	Prepare final accounts and balance sheet	K <sub>5</sub>
CO 5	Rectify the errors in the accounting books and registers	K <sub>5</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	3	3	2	3	3	3	3	3
CO2	2	3	3	3	3	2	3	3	3	3	3
CO3	2	3	3	3	3	2	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	2	3	3	3	3	2	3	3	3	3	3

## **Ability Enhancement Course: Essential English: Intermediate**

Semester – II

Course Code: 24ENUA1201

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### **Course Objectives**

This course aims

- to help the students understand the intricacies of English Grammar for everyday use;
- to help them improve their essential language skills in English;
- to encourage them to use English in their personal and professional spheres

#### **Unit I: Grammar**

- Prepositions & Prepositional phrases
- Conjunctions
- Direct & Indirect Speech
- Sentences
- Punctuation

#### **Unit II: Oral Communication**

- Listening Skills
  - Long Narratives, Recorded speeches
  - Movie clips
- Speaking Skills
  - Narrations & Public speaking
  - Debating

#### **Unit III: Reading & Vocabulary**

- Reading comprehension passages
- Vocabulary building

#### **Unit IV: Writing Skills**

- Precis Writing
- Personal Letter Writing
- General Essay Writing

#### **Unit V: English in Everyday Use**

- Short speeches
- Debates
- Silent Rapid Reading

#### **Textbook:**

Textbook/Course Material - Prepared by the School of English & Foreign Languages.

#### **Reference Book:**

Sargeant, Howard. *Basic English Grammar Book 2*. Irvine: Saddleback, 2007. Print.

தமிழ் - 2

தாள்: 24TMUS1202 இக்கால இலக்கியத்திறன் பெறுமதி: 3

நோக்கங்கள்

- தமிழின் படைப்பு இலக்கியங்களான புதுக்கவிதை, சிறுகதை, புதினம், நாடகம் ஆகியவற்றைக் குறித்த புரிதலை ஏற்படுத்தல்
- தமிழ் ஆளுமைகள் பலரைக் குறித்த அறிமுகம் செய்தல்
- கவிதை, சிறுகதை ஆகியவற்றை எழுதுவதற்கான முயற்சியைத் தூண்டுதல்

அலகு : 1

அண்மைக்காலப் படைப்பிலக்கியங்கள் - புதுக்கவிதை - சிறுகதை - புதினம் - நாடகம் ஆகியவற்றின் அறிமுகம் - தோற்றம் - வளர்ச்சி - இன்றையநிலை

அலகு : 2

கவிதைகள் - மரபுக் கவிதைகள்

1. கிளிக் கண்ணிகள் முழுமையும் (நெஞ்சில் உரமுமின்றி) - பாரதியார்
2. செந்தாமரை (அழகின் சிரிப்பு) - பாரதிதாசன்
3. கத்தியின்றி ரத்தமின்றி - நாமக்கல் கவிஞர்
4. தமிழனே கேள் - தமிழ் ஒளி
5. ஏழை - அ.சீனிவாசராகவன் (வெள்ளைப்பறவை)

புதுக்கவிதைகள்

1. இது எங்கள் கிராமம் - சிற்பி (தேவயானி)
2. ஒரு புன்னகைச் சமிக் கையால் - இன்குலாப் (ஒவ்வொரு புல்லையும் பெயர் சொல்லி அழைப்பேன்)
3. ந.ஜெயபாஸ்கரன் - அர்த்தநாரி
4. வேம்பாயி - மாலதி மைத்ரி (பேய்மொழி)
5. உமாமகேஸ்வரி - தோசை
6. கி.பி.அரவிந்தன் - இருப்பிடம்தேடி
7. தூக்கிச் சும்பவனின் கழுதை - அழகுபாரதி (தேநீரைத் தவிர்ப்பவனின் கவிதைகள்)
8. ஜக்கூ, சென்றியு, லிமரைக்கூ (தேர்ந்தெடுத்த கவிதைகள்) - அமுதபாரதி , அறிவுமதி, ஈரோடு தமிழன்பன், மு.முருகேஷ், திண்டுக்கல் தமிழ்ப்பித்தன்

அலகு :3

சிறுகதை

1. தெருவிளக்கு - புதுமைப்பித்தன்
2. வாய்ச்சொற்கள் - ஜெயகாந்தன்
3. கதவு - கி.ராஜநாராயணன்
4. ராஜா வந்திருக்கிறார் - கு.அழகிரிசாமி
5. சத்தியசோதனை - வல்லிக்கண்ணன்
6. மஞ்சள் ரத்தம் - சுஜாதா
7. அண்ணாச்சி - பாமா
8. ரணகளி - உமாமகேஸ்வரி
9. ஒரே தோசை ஒரே சட்னி - மா.கமலவேலன்
10. கலாமோகன் - மூன்று நகரங்களின் கதை

அலகு : 4

புதினம்

சு.வேணுகோபால் - வலசை

அலகு : 5

நாடகம்

பெ.தூரன் - ஆதி அத்தி

பாடநூல்கள்

அலகு 1

கி.இராசா, தமிழ் இலக்கிய வரலாறு, நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை, 2016

அலகு 2

15க்கும் மேற்பட்ட நூல்களிலிருந்து தொகுத்துத் தரப்படும்.

அலகு 3

10 நூல்களிலிருந்து தொகுத்துத் தரப்படும்.

அலகு 4

சு.வேணுகோபால், வலசை, நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை, 2024

அலகு 5

பெ.தூரன், ஆதி அத்தி, நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை, 2024

#### பார்வை நூல்கள்

1. வல்லிக்கண்ணன், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்> பரிசல்> சென்னை, 2022
2. ஆறு. அழகப்பன், தமிழ் நாடகம் தோற்றமும் வளர்ச்சியும் பாரிநிலையம், சென்னை, 2018
3. கா.சிவத்தம்பி, தமிழில் சிறுகதையின் தோற்றமும் வளர்ச்சியும் , நியூ செஞ்சுரி புக்ஹவுஸ், சென்னை, 2020
4. பெ.கோ.சுந்தரராஜன் (சிட்டி), சோ.சிவபாதசுந்தரம், தமிழில் சிறுகதை வரலாறும் வளர்ச்சியும், பாரிநிலையம், சென்னை, 2018
5. கி.வா.ஜகந்நாதன், தமிழ் நாவலின் தோற்றமும் வளர்ச்சியும், தி அலையன்ஸ் கம்பனி , சென்னை, 2018
6. க.அருணாச்சலம், தமிழில் வரலாற்று நாவலின் தோற்றமும் வளர்ச்சியும் , குமரன் புத்தக இல்லம், சென்னை, 2018

#### இணையத் தரவுகள்

1. <https://www.tamilvu.org>
2. <https://www.tamildigitallibrary.in>
3. <https://podhutamizh.blogspot.com>
4. <https://ramasamywritings.blogspot.com>
5. [tamilthottam.forumta.net](http://tamilthottam.forumta.net)
6. <https://noolaham.net>
7. <https://www.bdu.ac.in>

#### விளையுங்கள்

- தமிழின் இக்கால இலக்கியங்கள், இலக்கிய ஆளுமைகளைப் பற்றித் தெரிந்திருப்பர்.
- படைப்புத்திறன் உடையவர்களாக மாறுவர்.
- இலக்கிய ஆளுமைகளாக வளர முற்படுவர்.
- தரமான படைப்புகளை, இலக்கியங்களைக் கற்கும் திறன்பெறுவர்.

## MALAYALAM 2: Creative Writings

Semester – II

Course Code: 24MLUS1202

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Objective of the Course

- To sensitise and appreciate Renaissance, Modern and post- Modern Malayalam Creative Writings.

### Specific Objectives of the Learning

- To understand style, structure, approach and content of Renaissance, Modern and Post-Modern Creative Writings in Malayalam Language.
- To grasp the ideas, culture, human values narrated in the Creative Writings.
- To perceive the technique of Creative Writings.
- To familiarize the writings of Poetry, Fiction, Drama and Novel in Malayalam.

### Course Outcome

- CO1.** It will help to perceive the surrounding world and view the finer aspects in humanitarian manner.
- CO2.** Ability to comprehend Malayalam Writings and develop imaginative thinking and creativity.
- CO3.** Understand significant developments of Malayalam Writings.
- CO4.** Understand the aesthetics of Creative Writings.

### Unit – I

- a) Ezhuthukarante Aakulathakal - By M.T. Vasudevan Nair
- b) Sargathmakathayil Prameyathinu Pradhanyam - By Prof. M. K. Sanu

### Unit – II

- a) Divyakokilam - By Kumaranasan
- b) Ente Gurunadhan - By Vallathol Narayanamenon

### Unit – III

- a) Premasangeetham – By Ullor S. Parameswarayyer
- b) Chekuthan – By Karoor Neelakanda Pillai

### Unit – IV

- a) Makhansinghinte Maranam - By T. Pathmanabhan
- b) Pavithramothiram - By Lalithambika Antharjanam

### Unit – V

- a) Balyakalaskhi - By Vaikom Muhammed Basheer
- b) Bhagnabhavanam - By N. Krishna Pillai

### Text Books :

1. Vaakukalude Vismayam, Ed. M. N. Karassery, Papyon Books, Kozhikkode, 2004.
2. Artharuchi, Prof. M. K. Sanu, Maluban Publications, Trivandrum, 2011.
3. Aasante Padhyakrithikal, Kumaranasan, DC Books, Kottayam, 2001.
4. Vallathol Kavithakal, Vallathol Narayanamenon, DC Books, Kottayam, 2004.
5. Basheerinte Samboorna krithikal, Vol.I, Vaikom Muhammed Basheer, DC Books, Kottayam, 19984.
6. Pavithramothiram, Lalithambika Antharjanam, SPCS, Kottayam, 1987.
7. T. Padmanabhante Kadhakal - Samboornam, T. Padmanabhan, Publication DC

Kottayam – 2004.

8. Bhagnabhavanam, N. Krishna Pillai, SPCS, Kottayam, 1973.

9. Karoor Kadhakal, Karoor Neelakandapillai, SPCS, Kottayam, 1999.

**Reference Books :**

1. Cherukatha, Ennale, Ennu, M. Achutan, SPCS, Kottayam, 1985.
2. Malayala Kavitha Sahithyacharithram, Dr. M. Leelavathi, Kerala Sahithya Accademy, Thrissur, 1980.
3. Malayala Natakacharithram, G. Sankarapillai, Kerala Sahithya Accademy, Thrissur, 1980.
4. Kairaliute Katha, N. Krishna Pillai, SPCS, Kottayam, 1980.
5. Malayala Cherukadha Sahithya Charithram, Dr. M. M. Basheer. Kerala Sahitya Academi, Thrissur. 2008.
6. Malayala Novel Sahitya Charitram, Prof. K.M. Tarakan, Kerala Sahitya Academi, Thrissur, 1978.
7. Novel Sidhiyum Sadhanayum, Balakrishnan, SPCS, Kottayam, 1965.
8. Marunna Malayala Novel, K.P. Appan, Gautham Publishers, Alappuzha, 1988.
9. Adhunika Novel Darsanam, Prof. K. M. Tharakan, NBS, Kottayam, 1982.

**Lecture Schedule :**

Sl.No.	Contact Hours	Description
1	1 - 3	Ezhuthukarante Aakulathakal - By M.T. Vasudevan Nair
2	4 - 7	Sargathmakathayil Prameyathinu Pradhanyam - By Prof. M. K. Sanu
3	8 - 11	Divyakokilam - By Kumaranasan
4	12 - 15	Ente Gurunadhan - By Vallathol Narayanamenon
5	16 - 19	Premasangeetham – By Ullor S. Parameswarayyer
6	20 -23	Chekuthan – By Karoor Neelakanda Pillai
7	24 - 27	Makhansinghinte Maranam - By T. Pathmanabhan
8	28 - 31	Pavithramothiram - By Lalithambika Antharjanam
9	32 - 35	Balyakalaskhi - By Vaikom Muhammed Basheer
10	36 -45	Bhagnabhavanam - By N. Krishna Pillai

## HINDI 2: Poetry, One Act Play and Grammar

Semester – II

Course Code: 24HIUS1202

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Course Objectives:

- To introduced with Hindi Poetry
- To Provide basic knowledge about Hindi One Act Play
- To teach Hindi Grammar

### Course Outcomes:

- CO1- Familiarize with Devotional literature and Values  
CO2- Study the poems of Kabir, Surdas and Rahim  
CO3- Patriotism depicted in the poetry “Matribhoomi”  
CO4- Study of “Pratham Rashmi” and discuss about the beautiful descriptive of Nature.  
CO5- Social and Political Problems expressed in the One Act Plays  
CO6- Study of “Babar Ki Mamata” and “Prithviraj Ki Aankheyn”  
CO7- Introduced with Verb, Gender and Number

### Unit – I

Kabir Das	-	Dohe Guru Mahima (1-5) Roodhiyon Ththa Bahyaadambaron Ka Virodh 1-5	Sahity Dhara Ed. Shivaji Nale Dr. Iresh Swami dient Blackman 3-6-752 Himayat Nagar, Hyderabad – 500 029
Surdas	-	Dohe (1-5) Vinay Tatha Bhakti (1-3) Baal Leela (1-3)	Kavya Kusum Ed. Dr. Jayaraman Arunoday Prakeshan 21-A Ansari Road Dariyaganj, New Delhi
Rahim	-	Dohe (1 – 5)	Sahity Dhara Ed. Shivaji Nale Dr. Iresh Swami dient Blackman 3-6-752 Himayat Nagar, Hyderabad – 500 029

### Unit – II

Matru Bhoomi	-	M.S. Gupt	Kavyadeep Lorven Publications Narayanaguda, Hyderabad
Pratham Rashmi	-	Pant	Kavya Kusum

### Unit – III

Vah Todti Patthar	-	Nirala	Gadyasuman Aur Kavyamrit Ed. Shivaji Nale Dr. Iresh Swami dient Blackman Hyderabad – 500 029
Madhushala	-	H.R.Bachan	”

## Unit – IV

Babar Ki Mamata -Devendranath Sharma Hindi Gadya – Padya Sangrah  
Ed. Dinesh Prasad Singh  
Orient Black Swami  
Delhi

Prithviraj Ki Aankhen -Ram Kumar Varma Gadya Sandesh  
Lorven Publications  
Narayanaguda, Hyderabad

Unit – V – Sugam Hindi Vyakaran - Vamshidhar and Sastri  
Siksha Bharati  
Kashmiri Gate, New Delhi.

Grammar:

Verb

Gender

Numb

### Text Books:

1. Sahity Dhara, Ed. Shivaji Nale, Dr. Iresh Swami dient Blackman, Hyderabad – 500 029
2. Kavyadeep, Lorven Publications, Narayanaguda, Hyderabad
3. Gadya Sandesh - Lorven Publications, Narayanaguda, Hyderabad
4. Gadyasuman Aur Kavyamrit, Ed. Shivaji Nale, Hyderabad – 500 029
5. Hindi Gadya – Padya Sangrah, Ed. Dinesh Prasad Singh, Delhi
6. Sugam Hindi Vyakaran - Vamshidhar and Sastri - Siksha Bharati - Kashmiri Gate, New Delhi

### Reference Books:

1. Adhunik Hindi Kavita – Vishvanathprasad Tiwari – Raj Kamal Prakashan, New Delhi
2. Samakaleen Hindi Natak Aur Rang Manch – Narendra Mohan – Vani Prakashan, New Delhi
3. Hindi Natak Aaj – Kal – Jayadev Taneja – Takshashila Prakashan, New Delhi

### Lecture Schedule:

1. Class No. 1 – 9 Dohas of Kabir, Surdas and Rahim
2. Class No. 10 – 18 Matribhoomi and Pratham Rashmi
3. Class No. 19 -27 Vah Todti Patthar and Madhushala
4. Class No. 28 – 36 Babar Ki Mamata and Prithviraj Ki Aankhen
5. Class No. 37 – 45 Verb, Gender and Number

### VAC 3: Environmental Science

Semester – II

Course Code: 24FSUV1001

(Credits: 2      Hours: 2      CFA: 50      ESE:-)

#### Course Objectives

1. Gain basic knowledge about the environment, natural resources, their use and management
2. Understand the basic structure and function of ecosystem
3. Learn the importance of biodiversity and sustainable use and protection of biodiversity
4. Identify the global environmental issues and develop an attitude of concern for environment and create harmony with nature among students.
5. Acquire a set of values for environmental conservation and for improvement.

#### Course Contents

**Unit I: Natural Resources:** Environment – Definition - Environmental Studies : Scope and Importance - Natural resources - Classification of natural resources : Biotic and Abiotic - Renewable and Non-renewable.

**Unit II: Ecosystem and Biodiversity:** Ecosystems – Structure and Function - Types - Biodiversity – Definition - Types - Values - Threats - Conservation: In-Situ and Ex-Situ conservation.

**Unit III: Population and Pollution:** Global Phenomena - Human population and Environment – Resource degradation - Pollution – Types : Air, Water, Soil, Noise and Radioactive - Waste Management (Concept of 3 R) - Impacts on Environment.

**Unit IV: Disaster:** Disaster: Concept - Causes – Types - Natural Disasters - Manmade Disaster – Disaster Management Cycle - Disaster Management Authorities

**Unit V: Environmental Protection and Conservation:** Environmental Movements : Chipko, Silent Valley and Bishnois of Rajasthan - Major Indian Environmental Laws : Air, Water, Wildlife, Forest and Environment Protection - Environmental Ethics and Social Justice - Environmental Education - Types – Need and Importance - Role of Information Technology and Mass Media in Environmental Protection.

#### Field Visit

- Study of simple ecosystem (Pond, Lake, Hill, River, etc..)
- Documentation of Campus biodiversity
- Solid waste Treatment Unit
- Visit to local polluted site
- Observe Local Regional Environmental Issues
- Preparing village Disaster Management plan / Visiting Project sites relevant to disaster

#### Reference

1. Asthana. D.K., Meera Asthana, 2006, A text book of Environmental Studies, S.Chand& Company Ltd., New Delhi.
2. Benny Joseph, 2005, Environmental Studies, Tata Mcgraw –Hill publishing company, New Delhi.
3. Erach Bharucha, 2005, A text book of Environmental Studies, UGC, University Press, New Delhi.
4. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.

5. Laura J. Martin., (2022) Wild by Design: The Rise of Ecological Restoration, Harvard University Press
6. Nandini, N. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru
7. Palanithurai, G., 2009, Panchayats in Disaster: preparedness and Management, Concepts publishing company.
8. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
9. Thangamani and Shyamala, 2003, A text book of Environmental Studies, Pranav Syndicate, Publishing Division, Sivakasi.
10. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)

#### e-Resources

1. [http://wwf.panda.org/knowledge\\_hub/teacher\\_resources/webfieldtrips/natural\\_resources/](http://wwf.panda.org/knowledge_hub/teacher_resources/webfieldtrips/natural_resources/)
2. <https://www.conserve-energy-future.com/what-is-biodiversity.php>
3. [http://pdf.wri.org/environmentalpollution\\_bw.pdf](http://pdf.wri.org/environmentalpollution_bw.pdf)
4. <https://ndma.gov.in/en/>

#### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Gain basic knowledge about the environment, natural resources, their use and management	K <sub>2</sub>
CO 2	Understand the basic structure and function of ecosystem	K <sub>5</sub>
CO 3	Learn the importance of biodiversity and sustainable use and protection of biodiversity	K <sub>5</sub>
CO 4	Identify the global environmental issues and develop an attitude of concern for environment and create harmony with nature among students.	K <sub>5</sub>
CO 5	Acquire a set of values for environmental conservation and for improvement.	K <sub>5</sub>

#### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	1	1	1	1	1	1	1	1	1
CO2	1	1	1	1	1	1	1	1	1	1	1
CO3	1	1	1	1	1	1	1	1	1	1	1
CO4	1	1	1	1	1	1	1	1	1	1	1
CO5	1	1	1	1	1	1	1	1	1	1	1

## VAC 4: Indian Cultural Heritage

Semester – II

Course Code: 24FAUVX01

(Credits: 2      Hours: 2      CFA:50      ESE:-)

### Course Objectives

- 1) To understand the Indian Heritage.
- 2) To gain knowledge in the UNESCO Heritage Concepts.
- 3) To able to distinguish the important pan-Indian Heritage Cultures.
- 4) To identify the uniqueness of the regional culture.
- 5) To understand the distinctive features of Heritage art, architecture and iconography.

### Course Contents

Unit I : **UNESCO and Common Heritage of Humanity:** Introduction to UNESCO & Heritage Categories - World Heritage - Indian Heritage - Heritage – Tangible & Intangible.

Unit II : **Cultural Heritage of India:** The Land: India – Bharatavarṣa – Jambudvīpa - Indus Civilization - Myth, History & Scientific Temper - *Rasas* – Indian Aesthetics.

Unit III: **Cultural Heritage of the Tamils:** The Classical Age of the Tamils - Tamil Civilization - Tamil Literature: Classical Period - Archaeological Monuments.

Unit IV: **Ancient Indian Architecture:** Sources of Indian Architecture - Nāgara, Drāviḍa, and Veśāra - Indo-Islamic Art - Colonial Art..

Unit V: **Indian Iconography:** Sources of Indian Iconography - Buddhist and Jain - Hindu Sculpture - Classification of Art..

### References

1. Management Information System: CVS. Murthy, HPH.
2. Management Information System: O Brian, TMH.
3. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
4. Information System for Modern Management: Murdick, PHI.
5. Management Information System: Jawadekar, TMH. 2007.
6. Microsoft Office System Step by Step, Joyce Cox, Joan Preppernau, Steve Lambert and Curtis Frye, 2007.

### Course Outcomes

On completion of the course, the students would be able to:

CO 1	Understand the Indian Heritage	K <sub>2</sub>
CO 2	Gain knowledge in the UNESCO Heritage Concepts	K <sub>2</sub>
CO 3	Ability to distinguish the important pan-Indian Heritage Cultures	K <sub>2</sub>
CO 4	Identify the uniqueness of the regional culture	K <sub>2</sub>
CO 5	Understanding the distinctive features of Heritage art, architecture and iconography	K <sub>3</sub>

## VAC 4: Shanti Sena

Semester: II

Course Code: 24GTUV1002

(Credits: 2      Hours: 2      CFA:50      ESE:-)

### Course Objectives

1. To comprehend and acknowledge the conceptual framework of Shanti Sena
2. To get exposure to Post Gandhian Experiments in Shanti Sena
3. To know the functions of Shanti Sena in India and abroad.
4. To imbibe the values and practices of peacemakers and peace builders for promoting harmony and good will among all.
5. To learn the Arts and Science of Peaceful Resolution of conflicts in their personal and social life.

### Course Contents

**Unit I Shanti Sena:** Concept and meaning - Genies and development of Shanti Sena: National Volunteer corps, Khudai Kidmatgar (Servants of God), Salt March for awakening and Constructive Work for getting training and discipline - Shanti Sena in its early shape and its experiments: Noakhali peace mission :Gandhiji as 'One Man Boundary Force', Gandhiji's last fast- Gandhiji as Peace Maker, Peace Builder and Martyr.

**Unit II Gandhi - Commander and Soldier of Peace :** Gandhiji's framework of Shanti Sena: objectives and qualifications – Functions of Peace Brigades: Nonviolent Conflict Resolution, National Defense, Nonviolent Resistance, Relief and Rehabilitation and Constructive Work - Weapon of Peace Brigade: Self Sacrifice, nonthreatening personality and organized forms of nonviolence – Adventure of One man peace mission.

**Unit III Post Gandhian Experiments:** Birth of Shanti Sena - Vinoba's concept of Shanti Sena - Shanti Kendras, All India Shanti Sena Mandal- Functions of Shanti Sena - Contributions of Jeyaprakash Narayan and Narayan Desai : Peace work during Communal Violence - Chambal Valley and Nagaland Peace Mission - World Peace Brigades - Peace Brigades International and Other similar experiments.

**Unit IV Shanti Sena in Educational Settings:** Training in GRI & Other Places: Evolution of Shanti Sena in GRI, Dr.G.Ramachandran's contribution, Contributions of Dr.M.Aram and Dr.N.Radhakrishnan, and Recent developments and experiments in GRI – Other experiments: Shanti Sena Vidyalaya (Vedchhi, Gujarat) - G.Ramachandran Institute of Nonviolence, Thiruvananthapuram, and Non-killing Global Academy ( Honolulu).

**Unit V Skills and Training for Shanti Sena:** Skills for Peace Making, Peace Keeping and Peace Building (Conflict Resolution and Transformation) - Physical training: Yoga, Drill and March Fast, Shramadhan, Trekking -Spinning - Skills for First Aid, Relief, Rehabilitation and Rescue and Disaster management.

### References

1. Arunachalam K., (1985), *Gandhi - The Peace Maker*, Gandhi Smarak Nidhi, Madurai.
2. Dennis August Almeida (2007), *The Training of Youth In Nonviolence as a way to Peace*, Gandhi Media Centre, Delhi and Thiruvananthapuram.
3. Clark N.Daniel, *Peace Brigades International*
4. Geoffery Ostergaard, *The Gentle Anarchists: A Study of the Sarvodaya Movement for Non-Violent Revolution in India* (1971)
5. -----, *Nonviolent Revolution in India* (1985)
6. Narayan Desai, (1972), *Towards Non-Violent Revolution*, Sarva Seva Sangh Prakashan, Varanasi.
7. ...., (1963), *A Hand Book for Shanti Sainiks*, Sarva Seva Sangh Prakashan, Varanasi.

8. ...., (1962), *Shanti Sena in India*, Sarva Seva Sangh Prakashan, Varanasi.
9. Radhakrishnan.N. Dr., (1989), *Gandhi and Youth: The Shanti Sena of GRI*, Gandhigram Rural Institute, Gandhigram.
10. ...., (1997), *Gandhian Nonviolence: A Trainer's Manual*, Gandhi Smiriti and Darshan Samiti, New Delhi.
11. Ravichandran .T., (1999), *Communalism in Tamil Nadu (1979- 1991) and the Way Out*, Gandhi Media Centre, Madurai.
12. Ramjee Singh, (2003), *Shanti Sena: A Guide*, Sarva Seva Sangh Prakashan, Varanasi.
13. Suresh Ram, *Vinoba and His Mission*, Sarva Seva Sangh Prakashan, Varanasi.
14. Thomas Weber (1996), *Gandhi's Peace Army: The Shanti Sena and Unarmed Peace keeping*.
15. Vinoba Bhave (1961), *Shanti Sena*, Akhil Bharat Sarva Seva Sangh Prakashan, Varanasi.
16. William Baskaran, M., (1998), *Shanti Sena: A Gandhian Vision*, Gandhi Media Centre, Madurai.

**e-Resources:**

- <https://nvdatabase.swarthmore.edu/>
- <https://www.daisakuikedada.org/>
- <https://www.cesciindia.in/>
- <https://www.ektaparishadindia.com/>
- [www.mk Gandhi.org](http://www.mk Gandhi.org)

**Course Outcomes**

On completion of the course, the students would be able to:

CO 1	Comprehend and acknowledge the conceptual framework of Shanti Sena	K <sub>2</sub>
CO 2	Get exposure to Post Gandhian Experiments in Shanti Sena	K <sub>2</sub>
CO 3	Know the functions of Shanti Sena in India and abroad.	K <sub>2</sub>
CO 4	Imbibe the values and practices of peacemakers and peace builders for promoting harmony and good will among all.	K <sub>2</sub>
CO 5	Learn the Arts and Science of Peaceful Resolution of conflicts in their personal and social life.	K <sub>3</sub>

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	1	1	1	1	1	1	1	1	1
CO2	1	1	1	1	1	1	1	1	1	1	1
CO3	1	1	1	1	1	1	1	1	1	1	1
CO4	1	1	1	1	1	1	1	1	1	1	1
CO5	1	1	1	1	1	1	1	1	1	1	1

### Major 3: Cooperative Accounting

Semester – III

Course Code: 24COUC2103

(Credits: 4      Hours: 4      CFA: 40      ESE: 60)

#### Course Objectives

- 1) To understand the Describe the distinctive features of Cooperative Book Keeping
- 2) To Prepare all kinds of books and records maintained in Cooperative organisations
- 3) To reconcile the general ledger and special ledgers
- 4) To prepare the Final Accounts and Balance Sheet in the Cooperatives
- 5) To adopt the modern vouchers and documents recommended by the Task Force on Cooperatives

#### Course Contents

**Unit I: Fundamentals of Cooperative Accounting:** Evolution – Distinctive Features - Differences between Cooperative Account Keeping and Double Entry System – Single Entry System and Cooperative Account Keeping.

**Unit II: Book keeping in Cooperatives:** Day Book – Meaning, Types, Day book and Cash Book – Treatment of Suspense Account Transactions.

**Unit III: General and Special ledgers in Cooperatives–** Reconciliation of General Ledger balances with Special Ledgers – Preparation of Receipts and Disbursements Statement – Trial Balance and Receipts and Disbursements Statement

**Unit IV: Preparation of Financial Statements:** Forms and Preparation of Trading Account, Profit and Loss Account and Balance Sheet in Cooperatives

**Unit V :** Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/ MT Credit Structure)

#### References

- 1) Krishnasamy (1992) O.R., *Cooperative Account Keeping*, Oxford IBH Co, Ltd., New Delhi,.
- 2) Manickavasagam P (1989), *A Treatise on Cooperative Account Keeping*, Rainbow Publications, Coimbatore.
- 3) NABARD (2010), *The Common Accounting System for PACS*, [www.nabard.org/pdf/common\\_Accounting\\_System\\_for\\_PACS.Pdt](http://www.nabard.org/pdf/common_Accounting_System_for_PACS.Pdt).
- 4) Samiuddin, Mahfoozur Rahman and Hifzur Rehman (1989), *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi.

#### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Describe the distinctive features of Cooperative Book Keeping	K <sub>3</sub>
CO 2	Prepare all kinds of books and records maintained in Cooperative organisations	K <sub>3</sub>
CO 3	Reconcile the general ledger and special ledgers	K <sub>4</sub>
CO 4	Prepare the Final Accounts and Balance Sheet in the Cooperatives	K <sub>4</sub>
CO 5	Adopt the modern vouchers and documents recommended by the Task Force on Cooperatives	K <sub>5</sub>

#### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3	2	3	3	3	3
CO2	3	3	3	3	3	3	2	3	3	3	3
CO3	3	3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	3	3	2	3	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3	3

## Major 4: Cooperative Finance and Banking

Semester – III

Course Code: 24COUC2104

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To identify the structure of cooperative credit and banking institutions
- 2) To describe the constitution, objectives, functions & management of STCCS & LTCCS
- 3) To explain the constitution, objectives, functions & management of Non-agricultural credit Cooperatives
- 4) To understand the salient features of Banking Regulation Act as applicable to cooperative societies
- 5) To gather knowledge on the recent developments and challenges for cooperative financial institutions in the Globalised environment

### Course Contents

Unit I: **Short Term Cooperative Credit:** Evolution of credit cooperatives – Agricultural Production credit – STCCS - Primary Agricultural Cooperative Credit Societies, FSS, LAMPS – District & State Cooperative Banks – Constitution, objectives, functions, Governance, structure, resource mobilization, lending and recovery management- Problems, suggestions and Recent trends.

Unit II: **Long Term Cooperative Credit:** Features of long term credit -Need for separate agency– LTCCS - Primary Cooperative Agriculture and Rural Development Banks – Governance structure, sources of funds – loaning procedures – State Cooperative Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending

Unit III: **Non-agricultural Cooperative Credit:** Constitution – objectives, Governance structure – functions of Cooperative Credit Societies - Urban Cooperative Banks – Employees Cooperative Credit Societies – Industrial Cooperative Banks

Unit IV: **Banking Regulations Act, 1949** (As Applicable to Cooperative Societies): Salient features - Provisions

Unit V : **Management of Cooperative Finance and Banking Institutions** –Viability Norms, Recovery Management, Prudential Norms – Group lending – Challenges before Cooperative Finance and Banking Institutions in the globalised economy

### References

- 1) Abdul Kuddush and Zahir Hussain (2014), *Theory, Law and Practice of Cooperative Bank*, Limra Publications, Chennai.
- 2) Chouby B.N (1968), *Cooperative Banking in India*, Asia Publishing House, Bombay.
- 3) GOI (2004) *Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure)*.
- 4) GOI (2005) *Report on the Task Force on Revival of Cooperative Credit Institutions (LT Structure)*.
- 5) Laud G.M (1956), *Cooperative Banking in India*, The Cooperators Book Depot, Bombay.
- 6) Nakkiran S (1980), *Agricultural Financing in India*, Rainbow Publications, Coimbatore.
- 7) Nakkiran S (1982), *Urban Cooperative Banking*, Rainbow Publications, Coimbatore.
- 8) Nakkiran S. & John Winfred A (1988), *Cooperative Banking in India*, Rainbow Publications, Coimbatore.
- 9) Ravichandran K (2000), *Crop Loan system and Overdue*, Spellbound Publications, Rohtak.

10) Indian Institute of Banking and Finance (2017), *Cooperative Banking Principles, Laws, & Practice*, Macmillan Publishers India Private Limited, 2017.

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Identify the structure of cooperative credit and banking institutions	K <sub>3</sub>
CO 2	Describe the constitution, objectives, functions & management of STCCS & LTCCS	K <sub>3</sub>
CO 3	Explain the constitution, objectives, functions & management of Non-agricultural credit Cooperatives	K <sub>3</sub>
CO 4	Understand the salient features of Banking Regulation Act as applicable to cooperative societies	K <sub>2</sub>
CO 5	Continue to gather knowledge on the recent developments and challenges for cooperative financial institutions in the Globalised environment	K <sub>4</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	3	3	3	3	3	3	1
CO2	3	3	3	2	3	3	3	3	3	3	1
CO3	3	3	3	2	3	3	3	3	3	3	1
CO4	3	3	3	3	2	3	3	3	3	3	2
CO5	3	3	3	2	3	3	3	3	3	3	1

### Minor 3: Non-Credit Cooperatives

Semester – III

Course Code: 24COUB2102

(Credits: 4      Hours: 4      CFA:40      ESE:60)

#### Course Objectives

- 1) To understand the need and importance of dairy cooperatives in the development of dairy sector in India
- 2) To describe the role of various types of industrial cooperatives in employment generation and protection of rural industries
- 3) To explain the constitution and management of marketing cooperatives in India
- 4) To explain the role of consumer cooperatives at different levels
- 5) To recognize the role of cooperatives in common property resource management

#### Course Contents

- Unit I : **Dairy Cooperatives:** Role of Dairying in the Indian Economy - Structure and Functions of Dairy Cooperatives - Anand Pattern – NDDB - Operation Flood Schemes - Problems and Prospects
- Unit II : **Industrial and Processing Cooperatives:** Types and Development of Industrial Cooperatives in India - Handlooms Weavers Cooperatives: Constitution and Working of Primary Societies and Apex Societies - Processing Cooperatives: Need and Importance of Spinning Mills - Sugar Factories - Tea factory.
- Unit III: **Marketing Cooperatives:** Need and Importance, Structure, Functions and Development of Cooperative Marketing in India – Various forms of assistance available from Government, NAFED and NCDC - Regulated Markets: Meaning, Importance, and its role in the open market.
- Unit IV: **Consumer Cooperatives:** Need and Importance - Origin and Development – Structure and Working of Primary, Central and Apex Consumer Cooperatives – NCCF - Role in Public Distribution System - Problems and Prospects
- Unit V: **Other Cooperatives:** Labour Contract Societies - Cooperative Printing Press - Cooperative Hospitals - Common Property Resource (CPR) Cooperatives: Lift Irrigation Cooperative Societies - Fisheries Cooperatives and Forest Produce Cooperatives: Features and their functions.

#### References

- 1) Abdul Kuddush and Zahir Hussain, *Non - Credit Cooperatives, (With Case Studies and Success Stories)*, Limra Publications, Chennai.
- 2) Anil Karanjkar (2014), *Innovative and Best Practices of Cooperatives*, ISSC, Pune
- 3) Hajela T.N. (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 4) Kamat G.S (1986), *Managing Cooperative Marketing*, Himalaya, Bombay.
- 5) Kulandaiswamy V (1986), *Cooperative Dairying in India*, Rainbow Publications, Coimbatore.
- 6) Mahajan K.A (1993), *Cooperative Marketing*, Anmol Publications Pvt Ltd., New Delhi.
- 7) Pitchai C., (2010), *Annals of Cooperative Movement in India*, Shanlax Publications, Madurai
- 8) Ravichandran K and S.Nakkiran (2009), *Cooperation: Theory and Practice*, Abhijeet Publications, New Delhi.
- 9) Rayudu C.S (1992), *Industrial Cooperatives*, Northern Book Centre, New Delhi.
- 10) Sing.L.P. *Cooperative Marketing in India and Abroad*, Himalaya Publishing house, New Delhi.

## e-Resources

- 1) <http://www.ncdfi.coop>
- 2) <http://www.nafed-india.com>
- 3) <http://www.ncdc.in>
- 4) <http://www.coopsugar.org>
- 5) [www.nccf-india.com](http://www.nccf-india.com)
- 6) <https://cooptex.gov.in>
- 7) <http://www.fishcofed.in>
- 8) <http://www.labcofed.org>

## Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Understand the need and importance of dairy cooperatives in the development of dairy sector in India	K <sub>1</sub>
CO 2	Describe the role of various types of industrial cooperatives in employment generation and protection of rural industries	K <sub>2</sub>
CO 3	Explain the constitution and management of marketing cooperatives in India	K <sub>2</sub>
CO 4	Explain the role of consumer cooperatives at different levels	K <sub>2</sub>
CO 5	Recognize the role of cooperatives in common property resource management	K <sub>2</sub>

## Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	3	3	3	3	3	3	1
CO2	3	3	3	2	3	3	3	3	3	3	1
CO3	3	3	3	2	3	3	3	3	3	3	1
CO4	3	3	3	2	3	3	3	3	3	3	1
CO5	3	3	3	1	3	3	3	3	3	3	1

## Ability Enhancement Course: Essential English: Advanced

Semester – III

Course Code: 24ENUA2101

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Course Objectives

This course aims

- to help the students put in practice their knowledge of English Grammar and language skills in professional situations;
- to help them understand the nuances of English language through critical appreciation of literary pieces;
- to encourage them to initiate creative writing.

#### Unit I:            **Critical Appreciation Skills**

- Robert Frost            : “The Road Not Taken” (Poem)
- William Wordsworth: “Daffodils” (Poem)
- G. Ramachandran        : “The Essence of Gandhi” (Prose)
- William Shakespeare    : “Friends, Romans, Countrymen” (from *Julius Caesar*)
- Roald Dahl                : “The Landlady” (Short Story)

#### Unit II: **Life Skills through Literature**

- Earnest Hemingway      : *The Old Man and the Sea*

#### Unit III:        **Employability Skills**

- Interview Skills
- Presentation Skills
- Metal Preparedness and Emotional Intelligence
- Improving Personality Traits

#### Unit IV **Advanced Writing Skills**

- Descriptive writing
- Open-ended narrations
- Basics of Creative Writing

#### Unit V:        **Business Writing**

- Formal & Business Letters
- Professional Emails
- Circulars and Notices
- Report Writing

#### **Textbook:**

Textbook/Course Material - Prepared by the School of English & Foreign Languages.

### தமிழ் - 3

தாள்: 24TMUS2103

பண்டைத் தமிழ் இலக்கியத்திறன்

பெறுமதி:3

#### நோக்கங்கள்

- செம்மொழி வரையறையையும் தமிழின் செவ்வியல் பண்புகளையும் உலகச் செம்மொழிகளுடன் ஒப்பவைத்து அறிந்துகொள்ளல்
- தமிழ் அகநூல்கள், புறநூல்கள் ஆகியவற்றின் தன்மைகளை அறிந்துகொள்ளல்
- காப்பியம், சிற்றிலக்கியங்கள், தமிழர்தம் கலை மரபுகள் ஆகியவற்றை அறிந்துகொள்ளல்

#### அலகு: 1

தமிழ்ச் செவ்வியல் இலக்கியங்க ளின் அறிமுகம் - அகம், புறத் திணைகள் அறிமுகம் - செம்மொழி வரையறை, செம்மொழி க்குரிய பண்புகள் - 11 தகுதிகள், உலகச் செம்மொழிகள் அறிமுகம்

#### அலகு: 2 சங்கப் பாடல்கள்

1. கலித்தொகை - முல்லைப் பாடல் எண்:104 (மலிதிரை ஊர்ந்து மண்கடல் )
2. ஐங்குறுநூறு - எருமைப் பத்து பாடல் எண்:91-100 (நெறிமருப் பெருமை - மருதம் - ஓரம்போகியார் பாடல்கள்)
3. நற்றிணை - நெய்தல் பாடல் எண்: 16 (புணரின் புணராது பொருளே)
4. குறுந்தொகை - குறிஞ்சித்திணைப் பாடல் எண்: 40 (யாயும் ஞாயும்)
5. அகநானூறு - பாலைத்திணைப் பாடல் எண்: 311 (இரும்பிடிப் பரிசிலர் போல)
6. புறநானூறு
  1. வாகைத்திணைப் பாடல் எண்: 312 (ஈன்று புறந்தருதல்)
  2. பொதுவியல் பாடல் எண்:18 (முழங்கு முந்நீர் முழுவதும்)
  3. நொச்சித்திணைப் பாடல் எண்: 109 (அளிதோதானே பாரியது பறம்பே)
  4. பாடாண்திணைப் பாடல் எண்: 95 (இவ்வே பீலி அணிந்து)
7. திருக்குறள்  
ஆள்வினை உடைமை (அதிகாரம் முழுவதும்)

#### அலகு: 3

காப்பியங்கள் - இலக்கணம் - அறிமுகம்

மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை (முழுவதும்)

கம்பராமாயணம் - மிதிலைக்காட்சிப் படலம் (தேர்ந்தெடுக்கப்பட்ட பாடல்கள்)

#### அலகு: 4

சிற்றிலக்கியங்களின் தோற்றம் - வளர்ச்சி - வரலாறு - 96 வகைச் சிற்றிலக்கியங்கள் - அந்தாதி, உலா, கலம்பகம், குறவஞ்சி, கோவை, பள்ளு, சதகம், தூது, பரணி, பிள்ளைத்தமிழ் ஆகிய இலக்கிய வகைகளில் இலக்கணமும் வரலாறும்

**அலகு: 5** தமிழரின் கலை வரலாறு - கவின் கலைகள் - சிற்பக்கலை - ஓவியக்கலை -  
இசைக்கலை - நாடகக்கலை.

**பாடநூல்கள்**

அலகு 1

1. பேரா.கு.வெ.பாலசுப்பிரமணியன், செம்மொழி ஏன்? எதற்கு?, மணிவாசகர்  
பதிப்பகம், சென்னை, 2010
2. மணவை முஸ்தபா - செம்மொழி உள்ளும் புறமும், கௌரா பதிப்பகம், சென்னை, 2020

அலகு 2

செவ்விலக்கியப் பாடல்களும் திருக்குறளும் தொகுத்துத் தரப்படும்

அலகு 3

நாவலர் ந.மு.வேங்கடசாமி நாட்டார், ஓளவை.சு.துரைசாமிப்பிள்ளை (உ.ஆ.),

மணிமேகலை மூலமும் உரையும் சாரதா பதிப்பகம், சென்னை, 2007

பழ.பள்ளத்தூர் பழனியப்பன் (உ.ஆ.), கம்பராமாயனம், பாலகாண்டம், வானதி

பதிப்பகம், சென்னை, 2023

அலகு 4

பேரா.கி.இராசா, தமிழ் இலக்கிய வரலாறு, NCBH, சென்னை, 2016

அலகு 5

மயிலை.சீனி.வேங்கடசாமி, தமிழர் வளர்த்த அழகுக் கலைகள், NCBH, சென்னை,  
2008

**பார்வை நூல்கள்**

1. சோ.ந.கந்தசாமி, உலகச் செம்மொழிகள் இலக்கியம் (முதல்தொகுதி),  
தமிழ்ப்பல்கலைக்கழகம், தஞ்சாவூர், 2010
2. முனைவர் கரு.அழ.குணசேகரன், முனைவர் செ.ஜீன் லாறன்ஸ் (ப.ஆ.), உலகச் செம்மொழிகள்,  
உலகத் தமிழாராய்ச்சி நிறுவனம், சென்னை, 2011
3. மா.இராசமாணிக்கனார், தமிழகக் கலைகள், பாரிநிலையம், சென்னை, 1980
4. ஏ.எஸ்.இராமன் (ப.ஆ.), தமிழ்நாட்டு ஓவியங்கள், தமிழ்ப் பல்கலைக்கழகம், தஞ்சாவூர், 2006
5. முனைவர் கு.கவிமணி, தமிழர் மரபு ஓவியங்கள், தமிழ்நாடு இயல் இசை நாடக மன்றம்,  
தமிழ்நாடு அரசு, 2020
6. R.Nagaswamy, Art of Tamilnadu, The State Department of Archaeology, Government of  
Tamilnadu, 1972

**இணையத் தரவுகள்**

1. <https://cict.in>, 2. <https://www.tamildigitallibrary.in>, 3. <https://www.tamilvu.org>,
4. <https://www.keetru.com>, 5. <https://vaiyan.blogspot.com>, 6. <https://www.akaramuthala.in>
7. <https://noolaham.net>, 8. <https://www.bbc.com>

**விளை பயன்கள்**

1. உலகச் செம்மொழிகளையும் செம்மொழித் தமிழின் செவ்வியல் பண்புகளையும்  
அறிந்திருப்பர்.
2. தமிழ் அகநூல்கள், புறநூல்கள் ஆகியவற்றின் தன்மைகளை அறிந்திருப்பர்.
3. காப்பியம், சிற்றிலக்கியங்கள், தமிழர்தம் கலை மரபுகள் ஆகியவற்றை அறிந்திருப்பர்.

## MALAYALAM 3: Literary Criticism

Semester – III

Course Code: 24MLUS2103

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Objective of the Course

To understand the history of Malayalam Literary Criticism – Social, Political and Cultural issues - Translation method.

### Specific Objectives of the Learning

- To understand prominent Malayalam Literary Critics and their style of Literary Criticism.
- To know how to enjoy reading the creative writings and to appreciate, criticize and evaluate the richness of contents.
- To make awareness of different kind of criticism like Social criticism, Impressionistic criticism, Theoretical & Psychological criticism etc.
- To raise the awareness of students to the contemporary social, political and cultural issues and make them responsible citizens.
- To understand how to translate general and creative writings.

### Course Outcome

**CO1.** It develops the ability to read and write in critical and analytical way.

**CO2.** It develops the skill to respond to the Contemporary Socio – Political and Cultural issues in the society

**CO3.** It nurtures translation skills.

### Unit – I

- a) Nishpaksha Niroopanam - By Kuttikrishana Marar
- b) Niroopanavum Niroopakanmaarum - By Kuttipuzha Krishna Pillai

### Unit – II

- a) Karuna – By Joseph Mundassery
- b) Akathalathile Anthakshobhangal – By S. Guptan Nair

### Unit – III

- a) Karoor Vykthiyum Kalakaranum - By P. K. Balakrishnan
- b) Basheer Enna Ottamaram - By M. N. Vijayan

### Unit – IV

- a) Mukhyaprasnagal - By Dr. V. R. Prabhodhachandran Nair
- b) Vivarthanam Oru Sameepanam - By Dr. K. N. Ezhuthachan

### Unit – V

- a) Composition
- b) Translation

### Text Books :

1. Kala Jeevitha Thanne, Kutti Krishna Marar, SPCS, Kottayam, 1970.
2. Mundasseri Krithikal, Joseph Mundasseri, Current Books, Kottayam, 2004.
3. Azhikodinte Thiranjedutha Prabhandhangal, Sukumar Azhikode, D.C Books, Kottayam, 2003.
4. P.K. Balakrishnante Lekhanagal, P. K. Balakrishnan, D.C Books, Kottayam, 2006.

5. Kuttipuzhayude Thirajedutha Lekhanagal, Kuttipuzha Krishna Pillai, Kerala Sahithya Academy, Thrissur, 2000.
6. Vivarthanam, Kerala Bhasha Institute, 1994.

**Reference Books :**

1. Malayala Sahitya Vimarsanam, Sukumar Azhikode, DC Books, Kottayam – 2004.
2. Malayala Sahitya Vimarsanam, Sukumar Azhikode, DC Books, Kottayam – 1981.
3. Malayala Sahitya Vimarsanam, Dr. P.V Velayudhanpilla, NBS, Kottayam, 1993.
4. Thiranjedutha Prabandhangal, N.Krishnapilla, NBS, Kottayam, 1978.

**Lecture Schedule:**

Sl.No.	Contact Hours	Description
1	1 - 3	Nishpaksha Niroopanam - By Kuttikrishana Marar
2	4 - 7	Niroopanavum Niroopakanmaaram - By Kuttipuzha Krishna Pillai
3	8 - 11	Karuna – By Joseph Mundassery
4	12 - 15	Akathalathile Anthakshobhangal – By S. Guptan Nair
5	16 - 19	Karoor Vykthiyum Kalakaranum - By P. K. Balakrishnan
6	20 -23	Basheer Enna Ottamaram - By M. N. Vijayan
7	24 - 27	Mukhyaprasnagal - By Dr. V. R. Prabhodhachandran Nair
8	28 - 31	Vivarthanam Oru Sameepanam - By Dr. K. N. Ezhuthachan
9	32 - 38	Composition
10	39 -45	Translation

## **HINDI 3: History of Hindi Literature, Functional Hindi and Eessay Writing**

Semester – III

Course Code: 24HIUS2103

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### **Course Objectives:**

- To provide basic knowlge about History of Hindi Literature,
- Functional Hindi
- Prepare the students to write Essay in Hindi

### **Course Outcomes:**

- CO1- Familiarise with Gnanashrayi Shakha and Prem Margi Shakha
- CO2- Ram Bhakti Shakha
- CO3- Letter Writing
- CO4- Noting and Drafting
- CO5- Technical Terminology
- CO6- Translation
- CO7- Essay Writing

### **Unit – I – HINDI SAHITYA KA SARALITHAS**

1. Gnanashrayi Sakha
2. Prem Margi Sakha
3. Ram Bhakti Sakha

### **Unit – II – LETTER WRITING**

1. Personal letters
2. Business letters
3. Official letters
  - a. Karyalay Adesh
  - b. Karyaley Gyapan

### **Unit – III – AALEKHAN AUR TIPPAN,**

1. Samanya Sarkari Patra
2. Karyalay Aadesh
3. Karyalay Gnyapan
4. Samsmarak
5. Paripatra

Prof. Viraj, M.A.  
Rajpal and Sons  
Kashmiri Gate, Delhi.

D.B.H.P. Sabha,  
Chennai.

Technical Terms (Prescribed words given)

Phrases of Noting and Drafting (Prescribed Phrases given)

Translation

### **ANUVAD ABHYAS - III (English to Hindi )**

### **Unit – IV – AALEKHAN AUR TIPPAN**

Prof. Viraj, M.A.  
Rajpal and Sons  
Kashmiri Gate, Delhi.  
D.B.H.P. Sabha,  
Chennai.

Technical Terms (Prescribed Technical Terms given)  
Phrases of Noting and Drafting (Prescribed Phrases given)  
Translation

**ANUVAD ABHYAS - III (Hindi to English )**

**Unit – V – ESSAY WRITING**

1. Pradosan
2. Computer
3. Samay Ka Sadupayog
4. Priya Lekhak
5. HIV

**Text Books :**

1. Aalekhan Aur Tippan – Prof. Viraj M.A. – Rajpal and Sons, Delhi

**Reference Books:**

1. Hindi Sahitya Ka Itihas – Ramchandra Shukla
2. Hindi Sahitya Ki Bhoomica – Hazariprasad Dwivedi

**Unit – III – Prescribed Technical Terms – English to Hindi)**

Accountant, Administrator, Advisory Committee, Agent All India, Radio, Applicant, Assembly, Chairman, Chief Justice, Chief Minister, Commissioner, Contractor, Education Ministry, Embassy, Finance, Food Ministry, governor, Health Officer, Home Minister, Ministry of Education, Museum, Secretary, Section, allowance, Anti Corruption, Commission, complaint, Efficiency, Emergency, Grant, Fitness Certificate, Guardian, Hire, Judge, Meeting, Memorandum, Manager, office, Order, Parliament, Petition, Qualification, Senior, Standard, Statistics, Stipend, Tender, Supreme Court, Transfer, Transport, Viva Voce, Untenable, Up –to –date, Voucher, Wages, Warrant.

**Phrases of Noting and Drafting (Prescribed Phrases – English to Hindi )**

Allotment of funds	Appear for Interview	As above
As early as possible	By order of	By Written of post
Case is closed now	Circulate and then file	Delay is regretted
During this period	Early orders are solicited	Fair copy for approval
For signature	For Suggestions	I am directed to
In favour of	In support of	In original
Joint duty	Keep with the file	Keep pending
Make interim arrangements	Matters is under consideration	Keep pending
May be considered	Mentioned above	Personal attention is required
Please discuss	Please give early attention	Please put up previous papers
Please treat it as most Urgent		

## Functional Tamil

Semester – III

Course Code: 24TMUF1201

(Credits: 2      Hours: 2      CFA:50      ESE:-)

### Objectives:

- To introduce the elementary aspects of Tamil language to non-Tamil speakers.

#### Unit – 1 : Introduction to Tamil Script

Introduction to Tamil Language - Introduction to writing system - Tamil vowels - Tamil consonants -sound the same Minimal pair - Tamil Sounds and Pronunciation - Tamil Grantha Letters (Special Letters) - Visiting Language lab

#### Unit – 2 :Introduction to Tamil Nouns

Tamil Nouns - Pronouns – Adjectives - Parts of the Body, Days of the Week –Tamil Months name - Numbers (1-100) - Colors -Directions - Parts of the Body - Vocabulary review (Trees/Fruits/Vegetables) - Tastes- Family Members Name - Pronunciation of Tamil Noun words - Making noun-noun sentences

#### Unit – 3 :Introduction to Tamil Verbs

Verbs – Adverbs - Tense – Present Tense – Past Tense – Future Tense - Tense Markers – Places - Singular / Plural–Gender

#### Unit – 4 :Making Simple sentences

Listening to a Conversation -Spelling practice - Translation English to Tamil – Tamil to English

#### Unit – 5 : Conversation practice

Discussing a picture- Talking about oneself and one's family - Talking about own state - Talking to a co-passenger - Telling the Time - Times of the day – Asking place name – Talking to Hotel Server – Conversation in Market, Bus stop, Hospital, Railway station

### Text Book :

1. S. Rajaram – An Intensive Course in Tamil, Laurier Books Ltd., Waterloo, 2000
2. Vasu Renganathan - Tamil Language in Context , Publisher: [www.thetamilanguage.com](http://www.thetamilanguage.com); 1st edition 2011)

### Reference Book

1. T.B. Siddalingaiah - ABC of Tamil – Book One, Paari Nilayam, Chennai, 1968.
2. M.S. Thirumalai & Patnayak - An Introduction to Tamil Script: Reading D.P. and Writing, Central Institute of Indian Languages, Mysore, 2004.
3. K. Paramasivam & James Lindholm - A Basic Tamil Reader and Grammar – Vol 1 & 2, Tamil Language Study Association, Illinois, US, 1980
4. N. Aruna Bharati, - A Tamil Premier, Paari Nilayam, Chennai, 1986.

### e- Resources

1. Tamilcube: <http://www.tamilcube.com/res/tamilpad.html>
2. <http://www.dictionary.tamilcube.com/>
3. University of Chicago Digital Dictionaries of South Asia University of Madras Tamil Lexicon Search Engine: <http://dsal.uchicago.edu/dictionaries//tamil-lex/>

### Outcomes :

- Developing the four skills of reading, writing, speaking and listening in Tamil
- Helping the students from other linguistic backgrounds understand the basics of Tamil language.

## Functional Malayalam

Semester – III

Course Code: 24MLUF2101

(Credits: 2      Hours: 2      CFA:50      ESE:-)

### OBJECTIVES OF THE COURSE

To introduce Basic Malayalam Language.

### SPECIFIC OBJECTIVES OF THE LEARNING

- To understand Malayalam Alphabets, words, sentences, Tenses and conversations.
- To understand spoken and communicative Language in Malayalam.
- To be able to read and write in Malayalam

### COURSE OUTCOME

**CO1.** Should be able to clearly understand the Malayalam language.

**CO2.** Should have the ability to comprehend the Malayalam writings.

**CO3.** Should possess the skills to communicate in both oral and written forms.

#### Unit – I

- 1) Vowels and Consonants (with Pronunciation)
- 2) Simple words
- 3) Nouns and verbs

#### Unit – II

- 1) Pronouns
- 2) Gender
- 3) Numbers

#### Unit – III

- 1) Simple Present Tense
- 2) Simple Past Tense
- 3) Simple Future Tense

#### Unit –IV

- 1) Affirmative Sentences
- 2) Negative Sentences
- 3) Interrogative Sentences

#### Unit – V

- 1) Sentence Making
- 2) Translation
- 3) Conversation

### Reference Books :

1. An intensive course in Malayalam – DLA Publication, TUM, 1972
2. Learn Malayalam in a month – Indian Language Series, Readwell's Publication, 1980
3. Sabdasagaram, Dr. B.C. Balakrishnan, DC Books, Kottayam, 1991
4. Malayala Saili Nikhandu, T.Ramalingampilla, DC Books, Kottayam, 1975
5. Saileepradeepam, Vadakkumkood, NBS, Kottayam, 1967

**Lecture Schedule :**

<b>Sl.No.</b>	<b>Contact Hours</b>	<b>Description</b>
<b>1</b>	1 - 6	1) Vowels and Consonants (with Pronunciation) 2) Simple words 3) Nouns and Verbs
<b>2</b>	7 - 12	1) Pronouns 2) Gender 3) Numbers
<b>3</b>	13 - 18	1) Simple Present Tense 2) Simple Past Tense 3) Simple Future Tense
<b>4</b>	19 - 24	1) Affirmative Sentences 2) Negative Sentences 3) Interrogative Sentences
<b>5</b>	25 - 30	1) Sentence Making 2) Translation 3) Conversation

## Functional Hindi

Semester – III

Course Code: 24HIUF2101

(Credits: 2      Hours: 2      CFA:50      ESE:-)

### Course Objectives:

- To provide the knowledge of Reading and Writing
- To teach the students to make the sentences with Nouns, Verbs and Adjectives
- To train the students to speak Hindi Language

### Course Outcomes:

CO1- The students may able to Read and Write Hindi

CO2- They can make Sentences their own

CO3 -They know familiar Nouns, Verbs and Adjectives

CO4- They know about the Tenses

CO5- They identify how the Verb changes according to Subject

**Unit – I            – Alphabets, words building, Important Vocabulary Numbers 1 to 50,**

**Unit – II            – Imperatives, Case Endings  
Present Tense**

**Unit – III          – Adjectives, Number and Gender  
Future Tense**

**Unit – IV          – Translation  
Past Tense**

**Unit – V          – Communicative Hindi :  
Conversations – Market, Railway Station, Hotel**

### Reference Books

1. Aadarsa Hindi Bodhini            D,B,H.P. Subha, Chennai
2. Anuvad Abhyas Part - I            D,B,H.P. Subha, Chennai

### Lecture Schedule:

S.No.	Class No.	Description
1.	1 – 9	Alphabets, words building, Important Vocabulary Numbers 1 to 50,
2.	10 – 18	Imperatives, Case Endings and Present Tense
3.	19 – 27	Adjectives, Number and Gender and Future Tense
4.	28 – 36	Translation and Past Tense
5.	37- 45	Communicative Hindi : Conversations – Market, Railway Station, Hotel

## **Extension Course: Village Placement Programme**

Semester – III

Course Code: 24EXUE1102

(Credits: 2      Hours: 2      CFA:50      ESE:-)

**Introduction:** Extension is an integral component of the academic programme of the Institute. It is envisioned in the ideals and enshrined in the objectives of the Institute. It remains the nucleus of teaching and research. An important component of extension is the ‘Village Placement Programme’. The students and staff, under this programme, stay in a village for a period of seven days and carry out various activities along with the people. The experience gained during this period would serve as a springboard for designing various activities to be carried out over a period of time. Hence, the staff and students should sit together and plan the programme in a systematic manner.

The course is known as “Village Placement Programme”. It carries TWO credit. It is a field based course conducted in a village for a period of 7 days at the beginning of the Third semester for all the programmes. Each student, at the end of the course will be evaluated for 100 marks.

**Main Objectives:** It is for Experiential Learning from the Field by the Students along with Faculties by staying and interacting with the village community.

### **Specific Objectives:**

- to offer an opportunity to the students to understand the different facets of the rural community;
- to enable the students to comprehend and relate classroom learning to field realities;
- to facilitate the students to identify rural issues and problems;
- to share development information with the people
- to inculcate socially relevant values and responsibilities among the students, and
- to facilitate the initiation and sustenance of socially relevant programmes/projects that benefit the rural community

### **4. Learning Outcome**

The learning outcomes of the course are listed below.

- General awareness on the rural realities, issues and problems
- Comprehensive knowledge, skill and attitude to work in rural areas
- Improved knowledge on rural social structure
- Improved observation and analytical skills
- Improved interaction skills
- Improved reporting skill
- Enhanced team spirit
- Personality Development
- Enhanced values and social responsibilities

## Major 5: Cooperative Laws and Allied Laws

Semester: IV

Course Code: 24COUC2205

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the need for a separate law for cooperatives
- 2) To explain the procedures involved in the registration of cooperatives
- 3) To understand the qualifications of members and members of board of management
- 4) To describe the functions of the management of registered cooperative societies
- 5) To explain the regulatory provisions of the Act

### Course Contents

- Unit I : **Cooperative Legislation:** Need for legal framework for cooperatives -History of Cooperative legislation in India – Salient Features of: Cooperatives Credit Societies Act of 1904; Cooperative Societies Act of 1912; Montagu Chelmsford Reforms Act 1919; Model Cooperative Societies Bill 1991; Multi-State Cooperative Societies Act 2002; The Constitution (Ninety Seventh Amendment) Act 2011; Producers’ Company Act 2013.
- Unit II : **Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988:** Salient features - Provisions Relating to Registration, Bye-laws, Qualifications, rights and liabilities of members.
- Unit III: **Management of Registered Societies:** General Body, Board of Management - Duties and privileges of Registered Societies - State Aid to Cooperatives - Properties and funds of Registered Societies - Net Profit Distribution.
- Unit IV: **Provisions Relating to Employees of Cooperatives:** Appointment of paid officers and servants of registered society and their conditions of service - Recruitment Bureaus - Constitution of common cadre of service - Suspension of a paid officer or servant of society - Removal of paid officer or servant of society.
- Unit V : **Regulatory Provisions Relating to Cooperatives** – Audit, Inquiry, Inspection, Surcharge-Supersession of the Board- Settlement of Disputes - Winding up of Cooperatives - Liquidator - Powers of Liquidator - Appeal, Revision, Review and Cooperative Tribunal.

### References

1. 97th Amendment – Govt. of India, Gazettee, 2011.
2. Goel B. B. (2006), *Cooperative Legislation: Trends and Dimensions*, Deep & Deep Publications, New Delhi.
3. Nainta B. (2002), *The Law of Cooperative Societies in India: Central and States Legislation*, Deep & Deep Publications, New Delhi.
4. *Multi State Co-operative Societies Act 2002*, Govt. of India Gazette.
5. Govt. of Tamil Nadu, The Tamil Nadu Cooperative Societies Act 1983
6. Govt. of Tamil Nadu, The Tamil Nadu Cooperative Societies Rules 1988

### e-Resources

- 1) <https://ica.coop>
- 2) [www.ilo.org](http://www.ilo.org),
- 3) [www.ncui.coop](http://www.ncui.coop)

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Understand the need for separate law for cooperatives	K <sub>2</sub>
CO 2	Explain the procedures involved in the registration of cooperatives	K <sub>2</sub>
CO 3	Understand the qualifications of members and members of board of management	K <sub>2</sub>
CO 4	Describe the functions of the management of registered cooperative societies	K <sub>2</sub>
CO 5	Explain the regulatory provisions of the Act	K <sub>2</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	2	3	3	3	3	2	2
CO2	3	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	3	2	3	3	3	3	2	2
CO4	3	3	3	3	2	3	3	3	3	2	2
CO5	3	3	3	3	2	3	3	3	3	2	2

## Major 6: Cooperative Management and Administration

Semester – IV

Course Code: 24COUC2206

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the principles and functions of Management of Cooperative enterprises
- 2) To describe the management structure of cooperatives and their functions and powers
- 3) To explain the modern process and components of functional areas of management of cooperatives
- 4) To analyse the important issues affecting the functioning of cooperatives
- 5) To describe the departmental setup for the administration of cooperatives in TN and the powers of Registrar of Cooperative Societies

### Course Contents

- Unit I : **Cooperative Management:** Definition, Objectives – Goals, Uniqueness, Management Functions applied to Cooperatives – Planning, Organising, Staffing, Directing and Control
- Unit II : **Governance Structure of Cooperatives:** General Body, Board of Directors -President - Committees – Chief Executives and Office Management
- Unit III: **Functional Areas of Management in Cooperatives:** Production Management, Materials Management, Finance, Human Resource and Marketing management.
- Unit IV: **Issues in Cooperative Management** – Professionalisation – Management Development Programmes – Deofficialisation of Cooperative Management – Operational Efficiency of Cooperatives.
- Unit V : **Cooperative Administration:** Departmental set-up – Functional Registrars and their powers – legal provisions and administrative powers of the Registrar – Restrictive provisions.

### References

- 1) I.C.A & ILO (1977), *Readings in Cooperative Management*, New Delhi.
- 2) Kamat G.S. *New Dimensions of Cooperative Management*, Himalaya Publishing House, New Delhi, 1987.
- 3) Krishnaswamy O.R (1976), *Cooperative Democracy in Action*, Somaiya Publishing House, Mumbai.
- 4) Kulandaisamy, V (2000), *Cooperative Management*, Arurdhra Academy, Coimbatore.
- 5) Nakkiran S (2013), *Cooperative Management*, Deep and Deep Publications, New Delhi.
- 6) Sha A.K (1984), *Professional Management for Cooperative*, Vikas Publishing House, New Delhi.
- 7) Sinha S.K. & R. Sahaya (1981), *Management of Cooperative Enterprises*, NCCT, New Delhi.

### e-Resources

- 1) <https://sde.uoc.ac.in/sites/default/files/>
- 2) <https://www.scribd.com/document/127147689/Co-operative-Management>
- 3) [https://ilo.primo.exlibrisgroup.com/discovery/fulldisplay/alma994850143402676/41ILO\\_INS\\_T:41ILO\\_V2](https://ilo.primo.exlibrisgroup.com/discovery/fulldisplay/alma994850143402676/41ILO_INS_T:41ILO_V2)
- 4) <https://www.studocu.com/in/document/university-of-calicut/bachelor-of-commerce-bcom/cooperative-management-administration-1-juraz/77254273>.

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Understand the principles and functions of Management of Cooperative enterprises	K <sub>3</sub>
CO 2	Describe the management structure of cooperatives and their functions and powers	K <sub>3</sub>
CO 3	Explain the modern process and components of functional areas of management of cooperatives	K <sub>4</sub>
CO 4	Analyse the important issues affecting the functioning of cooperatives	K <sub>3</sub>
CO 5	Describe the departmental setup for the administration of cooperatives in TN and the powers of Registrar of Cooperative Societies	K <sub>3</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	1	2	3	3	3	3	3	1
CO2	3	3	3	1	2	3	3	3	3	3	1
CO3	3	3	3	2	2	3	3	3	3	3	1
CO4	3	3	3	1	2	3	3	3	3	3	1
CO5	3	3	3	1	2	3	3	3	3	3	1

## Major 7: Cooperative Training and Extension

Semester – IV

Course Code: 24COUC2207

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- |   |
|---|
| <ol style="list-style-type: none"><li>1) To understand the basics of extension education</li><li>2) To analyse the relationship between extension work and development</li><li>3) To recognize the need for different methods of extension</li><li>4) To recognize and prepare programme for extension work in rural areas</li><li>5) To recognize the need and importance of cooperative extension</li></ol> |
|---|

### Course Contents

- Unit 1 : **Extension Education:** Need, importance, scope, philosophy, objectives, principles; extension education systems, extension approach, training approach, cooperative approach, misconceptions about extension
- Unit 2 : **Extension Educational Psychology:** basic concepts, teaching, learning, learning situation, learning experiences; extension educational psychology
- Unit 3 : **Extension Teaching Methods:** selection of methods; classification of extension teaching methods: Individual Contact, Group Contact and Mass Contact methods-relative effectiveness of different methods
- Unit 4 : **Extension Programme Planning:** Programme planning process, collect facts, analyse situation, identify problems, decide on objectives, develop plan of work, execute plan, evaluation of progress, reconsideration; importance of extension programme; characteristics of a good programme; participation of organizations in programme planning; involvement of people in programme planning
- Unit 5 : **Cooperative Extension:** purpose, need, importance, philosophy, and areas of extension in cooperatives, institutions for cooperative extension, methods adopted in cooperative extension, issues in cooperative extension

### References

- 1) Krishnaswamy, O.R (1997), *Fundamentals of Cooperation*, Oxford and IBH Publishing co. Pvt, Ltd, New Delhi.
- 2) Mirtungai Sarangi and B.Subburaj (2002), *Each for All and All for Each*, Tamil Nadu Cooperative Union, Chennai.
- 3) Supe, S.V (1997), *An Introduction to Extension Education*, Oxford and IBH Publishing co. Pvt, Ltd, New Delhi.

### Journals

- 1) Cooperative Perspective
- 2) Indian Cooperative Review
- 3) Tamilnadu Journal of Cooperation
- 4) The Cooperator

### e-Resources

<http://www.egyankosh.ac.in>

### Course Outcomes

On completion of the course the students would be able to:

CO 1	Practice the basics of extension education	K <sub>3</sub>
CO 2	Analyse the relationship between extension work and development	K <sub>3</sub>
CO 3	Recognize the need for different methods of extension	K <sub>4</sub>
CO 4	Recognize and prepare programme for extension work in rural areas	K <sub>3</sub>
CO 5	Recognize the need and importance of cooperative extension	K <sub>3</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	1	3	3	3	2	3	3	3
CO2	3	3	3	2	3	3	3	2	3	3	3
CO3	3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3

## Minor 4: MIS and Computer Applications in Business

Semester – IV

Course Code: 24CSUB2203

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the basic concepts of computer operations in Business
- 2) To provide an in-depth training with Office Automation packages
- 3) To provide Database knowledge using Access
- 4) To learn the basics of Internet basics and Internet terminologies

### Course Contents

**Unit I: Management Information System (MIS)** - Concept and Definition of MIS- Structure of MIS –MIS support for Planning , Organizing and Controlling – Information for Decision Making – MIS and Decision Support Systems –Concept of System - Characteristics of System –Systems classification – Information System Definition (IS) –Types of Information System – Managerial View of IS – Uses of Information System.

**Unit II: E-Commerce:** Introduction to E-Commerce - Features, Importance – Objectives of E-commerce - E-Commerce - industry - framework – Types of E-Commerce – Reasons for growth of E-commerce - Applications of E-Commerce

**Unit III: MS-Word:** Introduction–Features – Document Creation-Document Editing : Cursor Movements – Selecting Text-Copying Text – Moving Text – Finding and Replacing Text-Spelling and Grammar – Page Setup - Table Creation.- Mail Merge.

**Unit IV: MS-Excel:** Introduction – Advantages & Applications – Organization of Workbook - Editing a Worksheet – Range -Formatting Worksheet – Chart: Creation – Changing Type-Print Options - Built-in Functions - Test on Excel Functions.

**Unit V: MS-Access:** Purpose of Database System ,Definition of Database Management System(DBMS) – Advantages and Disadvantages of DBMS – Instances and Schema , Data Independence - 3 Level architecture - Database Administrator and Database Users - MS-Access : Introduction – Advantages & Applications – Store Data in a Table – Retrieve Data From a Table - Sorting, Searching in a Table – Viewing Data Using Forms – Using SQL Commands – Preparation of Business Reports.

### References

1. Management Information System: CVS. Murthy, HPH.
2. Management Information System: O Brian, TMH.
3. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
4. Information System for Modern Management: Murdick, PHI.
5. Management Information System:Jawadkar, TMH.2007.
6. Microsoft Office System Step by Step, Joyce Cox, Joan Preppernau, Steve Lambert and Curtis Frye, 2007.

### Course Outcomes

On completion of the course, the students would be able to:

CO 1	Effective the use of Management Information System	K <sub>2</sub>
CO 2	Analyze the purpose of E-commerce.	K <sub>2</sub>
CO 3	Create documents with different formatting in MS-Word.	K <sub>2</sub>
CO 4	Work with built in functions and Draw Charts using MS-Excel.	K <sub>2</sub>
CO 5	Store and Retrieve data in database using MS-Access.	K <sub>3</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	3	3	3	3	3	3	1
CO2	3	3	3	1	3	3	3	3	3	3	1
CO3	3	3	3	1	3	3	3	3	3	3	1
CO4	3	3	3	1	3	3	3	3	3	3	1
CO5	3	3	3	1	3	3	3	3	3	3	1

## Core Elective 1: General and Cooperative Audit

Semester – IV

Course Code: 24COUA2201

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Course Objectives

- 1) To describe the basic concepts and phases of audit
- 2) To verify and value of assets and liabilities of cooperatives
- 3) To realise the rights, duties and responsibilities of a cooperative auditor
- 4) To develop an audit programme for the cooperatives
- 5) To identify different types of frauds, mis-management and embezzlement in cooperatives

### Course Contents

- Unit I: **Audit:** Origin, definition, objectives, advantages, nature and scope of audit - Rights, duties and responsibilities of commercial auditor- Agencies for audit - Audit programme - Vouching of cash and trade transactions - routine checking, importance of routine checking- Audit procedures.
- Unit II: **Verification and Valuation of Assets and Liabilities:** Meaning of verification- mode of valuation of various assets and liabilities- Depreciation- definition, objectives, methods- Reserve- meaning and various reserves- Audit of final accounts- Profit and loss account- Balance sheet and relationship between them – Audit’s Report – Cleaned and Qualified report – Ratio Analysis as a tool.
- Unit III: **Cooperative Audit:** Cooperative Audit- meaning, objectives, need and types - Department of Cooperative Audit in Tamil Nadu - Differences between commercial and cooperative audit – Cooperative Auditor’s Rights, Duties and responsibilities- Inspection and supervision - Audit programme - mechanical and administrative audit - Efficiency Audit - Productivity Audit - Team Audit-Recent Developments in Cooperative Audit.
- Unit IV: **Audit Programme for Selected Cooperatives:** Cooperative Credit Institutions (PACS,DCCB and UCB)- Non-credit cooperatives (Marketing, consumer, dairy and industrial cooperatives) - Audit classifications- Preparation of Final Audit Memorandum and its enclosures- Schedule of audit defects – Investigation: Objectives, Process and differences between audit and investigation.
- Unit V: **Embezzlement and Frauds:** Various methods- Methods of detection- Safeguard to empty in internal checking and internal audit – Rectification of Defects pointed out in audit and their compliance.

### References

- 1) Department of Cooperative Audit (2010), *Cooperative Audit Manual*, Government of Tamil Nadu, Chennai.
- 2) Dinkar Pagare (2020), *Principles and Practice of Cooperative Auditing*, Sultan and Sons Publications, New Delhi.
- 3) Krishnaswami, O.R. (1992), *Cooperative Audit*, NCCT, New Delhi.
- 4) Nikkhil Gupta (2019), *Audit*, Sultan and Sons Publications, New Delhi.
- 5) Rao Y. Kameswara (1998), *Principles and Practice of Cooperative Audit*, Sri Meheresh Publications, Hyderabad.
- 6) Samiuddin, Mahfoozur Rahman and Hifzur Rehman (1989), *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi,.
- 7) Tandon, B.N., S.Sudharsanam and S.Sundharabahu (2013), *A Handbook of Practical Auditing*, S.Chand Publishing, New Delhi.

8) Rao Y.K., (2012), *Cooperative Accounting and Auditing*, Mittal Publication.

**e.Resources**

1. [www.tn.gov.in/coopaudit/](http://www.tn.gov.in/coopaudit/)
2. <http://www.tn.gov.in/rti/proactive/finance/handbook-coopaudit.pdf>
3. <http://www.icaiknowledgegateway.org/littledms/folder1/chapter-13-audit-of-co-operative-societies.pdf>
4. <https://www.cooperation.kerala.gov.in/coop/coop/wp.content/uploads/2019/05/audit-manual.pdf>

**Course Outcomes**

Upon completion of the course, the students would be able to:

CO 1	Describe the basic concepts and phases of audit	K <sub>2</sub>
CO 2	Verify and value of assets and liabilities of cooperatives	K <sub>4</sub>
CO 3	Realise the rights, duties and responsibilities of a cooperative auditor	K <sub>3</sub>
CO 4	Develop an audit programme for the cooperatives	K <sub>4</sub>
CO 5	Identify different types of frauds, mis-management and embezzlement in cooperatives	K <sub>4</sub>

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	3	2	3	3	2	3	3	3
CO2	3	3	3	3	2	3	3	2	3	3	3
CO3	3	3	3	3	2	3	3	2	3	3	3
CO4	3	3	3	3	2	3	3	2	3	3	3
CO5	3	3	3	3	2	3	3	2	3	3	3

## Core Elective 2: Principles of Marketing

Semester – IV

Course Code: 24COUA2202

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Course Objectives

- 1) to understand the role and importance of marketing and develop an understanding on the role and importance of marketing
- 2) to Apply the 4ps of marketing in their venture
- 3) to Identify the factors determining pricing
- 4) to use the different channels of distribution of industrial goods.
- 5) to understand the concept of E-marketing and E-Tailing

### Course Contents

**Unit I: Introduction to:** Marketing Meaning–Definition and Functions of Marketing–Evolution of Marketing Concepts–Innovation in Modern Marketing. Role and Importance of Marketing–Classification of Markets–Niche Marketing. Function of Marketing – Approaches to Marketing.

**Unit II: Market Segmentation** Meaning and definition–Benefits–Criteria for segmentation–Types of segmentation– Geographic– Demographic–Psychographic Behaviour–Targeting, Positioning &Repositioning–Introduction to Consumer Behaviour– Consumer Buying Decision Process and Post Purchase Behaviour

**Unit III: Product & Price Marketing Mix**—an over view of 4Ps of Marketing Mix–Product–Introduction to Stages of New Product Development–Product Life Cycle–Pricing–Policies–Objectives–Factors Influencing Pricing–Kinds of Pricing

**Unit IV: Promotions and Distributions:** Elements of promotion–Advertising Objectives -Kinds of Advertising Media–Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller- Channels of Distribution for Consumer Goods-and Industrial Goods

**Unit V: Competitive Analysis and Strategies :**Global Market Environment– Social Responsibility and Marketing Ethics –Recent Trends in Marketing –Basic Understanding of E–Marketing & M–Marketing–E–Tailing–CRM–Market Research–MIS and Marketing Regulation. Meta Marketing – Concept – Features.

### References

1. Kavita Sharma, Swati Agarwal, Principles of Marketing, Taxmann, New Delhi
2. Jayasankar. J Marketing Management, Margham Publications, Chennai.
3. Assel, H.Consumer Behaviour and Marketing Action, USA:PWS-Kent
4. Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5. Baker. M. Marketing Management And Strategy, Macmillan Business, Bloom bury Publishing , India

### e-Resources

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.Investopedia.com/terms/m/marketsegmentaion.asp>
3. <https://www.Shiprocket.in/blog/understanding-promoting-and-distribution-management/>

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Develop an understanding on the role and importance of marketing	K <sub>2</sub>
CO 2	Apply the 4ps of marketing in their venture	K <sub>2</sub>
CO 3	Identify the factors determining pricing	K <sub>2</sub>
CO 4	Use the different channels of distribution of industrial goods.	K <sub>2</sub>
CO 5	Understand the concept of E-marketing and E- Tailing	K <sub>2</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	2	3	3	3	3	3	3
CO2	3	3	2	2	2	3	3	3	3	3	3
CO3	3	3	2	2	2	3	3	3	3	3	3
CO4	3	3	2	2	2	3	3	3	3	3	3
CO5	3	3	2	2	2	3	3	3	3	3	3

### Core Elective 3: Business Environment

Semester – IV

Course Code: 24COUA2203

(Credits: 3      Hours: 3      CFA:40      ESE:60)

#### Course Objectives

- 1) To understand the nexus between environment and business
- 2) To Know the Political Environment in which the business operate.
- 3) To gain an insight into Social and Cultural Environment.
- 4) To familiarize the concepts of an Economic Environment.
- 5) To learn the trends in Global Environment / Technological Environment

#### Course Contents

- Unit I : **An Introduction:** The Concept of Business Environment- Its Nature and Significance– Elements of Business Environment – Brief Overview of Political–Cultural– Legal Economic and Social Environments and their Impact on Business and Strategic Decisions
- Unit II: **Political and Legal Environment:** Political Environment– Role of Government on Business Relationship in India– Provisions of Indian Constitution Pertaining to Business, Political Stability, Legal Changes
- Unit III: **Social and Cultural Environment:** Social and Cultural Environment–Impact of Foreign Culture on Business Cultural Heritage-Social Groups-Linguistic and Religious Groups– Relationship between Society and Business-Social Responsibilities of Business -CSR
- Unit IV: **Economic Environment:** Economic Environment–Structure of Economy- Economic Systems and their Impact of Business -- Fiscal Deficit – Plan Investment – Economic Condition, Planning, Fiscal and Monetary Policy, Economic –Economic Reforms- LPG – Niti Aayog
- Unit V: **Technological and Global Environment:** Technological Environment–Concept-Meaning- Features of Technology-Sources of Technology Dynamics – Impact of Technology on Business, WTO- function, World Bank, Group, BRICS, SAARC, IMF, ADB, their function.

#### References

- 1) C.B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
- 2) Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
- 3) Dr.V.C.Sinha, Business Environment, SBPD Publishing House, UP.
- 4) Aswathappa, K, Essentials of Business Environment, Himalaya Publishing House, Mumbai.
- 5) Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi.\
- 6) Pailwar, Veena Keshav(2024) Business Environment, PHI, New Delhi.

#### e-Resources

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)

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Remember the nexus between environment and business	K <sub>2</sub>
CO 2	Apply the knowledge of Political environment in which the business operate.	K <sub>2</sub>
CO 3	Analyze the various aspects of Social and Cultural Environment.	K <sub>2</sub>
CO 4	Evaluate the parameters in Economic Environment.	K <sub>2</sub>
CO 5	Create a conducive Technological Environment for business to operate globally	K <sub>2</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	3	2	2	2	2	1
CO2	3	3	2	2	1	3	2	2	2	2	1
CO3	2	2	2	2	1	2	2	2	2	2	1
CO4	2	2	2	2	1	2	2	2	2	2	1
CO5	2	2	2	2	1	2	2	2	2	2	1

## Core Elective 4: Entrepreneurship Development

Semester – IV

Course Code: 24COUA2204

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Course Objectives

- 1) To develop an understanding of the nature of entrepreneurship.
- 2) To identify business opportunities, develop creative solutions, and build a viable business model.
- 3) To identify and understand the driving forces of new ventures and develop skills in innovation and business planning for entrepreneurial ventures.
- 4) To expose the students to the family business
- 5) To familiarise the learners with the formulation of business plan

### Course Contents

**Unit I :Entrepreneurship-** Concept, Theories, Entrepreneurial Competencies, Entrepreneurial mindset. Innovation and creativity- meaning, Types of innovations, features, and need. Types of entrepreneurship, Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship.

**Unit II :Business Idea Generation:** Idea generation & Prototype Development Test of feasibility of business ideas - Social Innovation and Entrepreneurship - Intellectual Property Right & Patents - Commercialization of Innovations - Startup and Venture development - Innovation and Startup ecosystem - Pre-incubation and Incubation Stages - Entrepreneurial opportunities

**Unit III:Project Planning and Appraisal:** Generation of business ideas; Opportunity sensing and identification -Concept of Project Planning - Project appraisal: Financial, technical, marketing and management appraisal. Developing a Business Proposal, contents of a Business Plan /Project Report ; Project appraisal by Bankers.

**Unit IV:Startups and Entrepreneurial Finance Ecosystem:** Sources of Entrepreneurial Finance in India - Traditional sources - Informal and formal sources - Government Schemes and funding support to ideas, innovations, and startup - Seed fund initiatives - Angel investors - Venture Capital Funds - Crowd funding - Preparation of application for funding to banks.

**Unit V :MSMEs:** Concept of MSME - significance and types - Registration process and its procedure, Benefits of registration MSMEs -Application for Registration - Udayam Registration - Schemes available for start ups.

### References:

- 1) Monica Loss, F. L. Bascunan (2015), *Entrepreneurship Development*, Global Academic Publishers & Distributors, New Delhi.
- 2) Rahul Saria&Zebra Learn (2023), *Startup Finance 360°*, Zebra Learn Pvt Ltd
- 3) Robert D. Hisrich (2020), *Entrepreneurship*, McGraw Hill
- 4) Sangeeta Sharma (2016), *Entrepreneurship Development*, PHI Learning, New Delhi.
- 5) Vasant Desai (2014), *Entrepreneurial Development*, Himalaya Publishing House, New Delhi.

### Course Outcomes

By the end of the course, learners will be able to:

CO 1	Develop an understanding of the nature of entrepreneurship.	K <sub>2</sub>
CO 2	Identify business opportunities, develop creative solutions, and build a viable business model.	K <sub>3</sub>
CO 3	Identify and understand the driving forces of new ventures and develop skills in innovation and business planning for entrepreneurial ventures.	K <sub>2</sub>
CO 4	able to expose the family business	K <sub>3</sub>
CO 5	formulate business plan	K <sub>3</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	3	2	2	2	2	1
CO2	3	3	2	2	1	3	2	2	2	2	1
CO3	2	2	2	2	1	2	2	2	2	2	1
CO4	2	2	2	2	1	2	2	2	2	2	1
CO5	2	2	2	2	1	2	2	2	2	2	1

## Core Elective 5: Cooperatives in Abroad

Semester – IV

Course Code: 24COUA2205

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the evolution of consumer cooperatives and credit cooperatives in abroad
- 2) To explain the working of dairy cooperatives in Denmark and India
- 3) To describe the functions of cooperative marketing in Canada
- 4) To understand the development of cooperative movement in other countries
- 5) To learn the factors contributing to the success of cooperatives in foreign countries and the lessons for India

### Course Contents

- Unit I : **Consumers Cooperatives in England:** Introduction – Evolution – Industrial Revolution – Robert Owen – Rochdale Pioneers – Retail Stores – Cooperative Wholesale Stores – (CWS – SCWS) – Functions – Features – Reasons for Success – Comparison to India – Recent developments.
- Unit II : **Credit Cooperatives in Germany:** Background – Raiffeisen Societies – Schulze Banks – Functions- Features – Reasons for success – Recent developments.
- Unit III: **Dairy Cooperatives in Denmark:** Background and Development – Constitution and Working – Features – Federations – Factors Contributing for the Success - Recent developments.
- Unit IV: **Cooperative Marketing Societies in Canada:** Origin and Development - Wheat Pools - Purchase Associations – Functions - Features – Causes for Success - Recent developments.
- Unit V : **Other types of Cooperatives in foreign Countries:** origin, development, features and reasons for success of Cooperatives in **Japan:** Multipurpose Agricultural Cooperatives – Consumer Cooperatives, Workers’ Cooperatives - **China:** Workers Cooperative, **Israel:** Credit Co-operatives, Agricultural Cooperatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), **Sweden** – Credit Cooperatives – **Singapore:** Consumer and Service Cooperatives. **USA:** Agricultural Cooperatives.

### References

- 1) Bedi R.D, Theory (1996), *History and Principles of Co-operation*, Loyal Book Depot, Meerut.
- 2) Hajela T.N. (2010), *Cooperation Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 3) John Winfred & Kulaindaiswamy, V. (1986) *History of Cooperative Thoughts*, Rainbow Publications, Coimbatore
- 4) Krishnaswami O.R, (1999), *Fundamentals of Co-operation*, S.Chand and Sons, Delhi.
- 5) Kulkarni, (2000), *Theory and Practice of Co-operative in India and Abroad*, Co-operative Books Depot, Mumbai
- 6) Mathur B.S. (1999), *Cooperation in India*, Sahithya Bhavan Publishers, Agra.
- 7) Memoria C.B, (1973), *Co-operation in India and Abroad*, Kitab Mabal, Allahabad.
- 8) Onafowokan O.Oluyombo (2012), *Cooperative Finance in Developing Economies*, Soma Prints Limited, Nigeria.

### e-Resources

- 1) <http://icaap.coop/icanews/countrysnapshots>.

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Understand the evolution consumer cooperatives in England and credit movement in Germany	K <sub>2</sub>
CO 2	Explain the working of dairy cooperatives in Denmark and India	K <sub>3</sub>
CO 3	Describe the functions of cooperative marketing in Canada	K <sub>4</sub>
CO 4	Understand the development of cooperative movement in other countries	K <sub>3</sub>
CO 5	Analyse factors contributing to the success of cooperatives in foreign countries	K <sub>4</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	1	2	3	3	2	2	3	1
CO2	3	3	3	1	2	3	3	2	2	3	1
CO3	3	3	3	1	2	3	3	2	2	3	1
CO4	3	3	3	1	2	3	3	2	2	3	1
CO5	3	3	3	1	2	3	3	2	2	3	1

## Core Elective 6: Banking Law and Practice

Semester – IV

Course Code: 24COUA2206

(Credits: 3      Hours: 3      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the functions of banks, banker – customer relationships and functions of RBI
- 2) To apply the traditional and e-banking financial instruments
- 3) To describe the duties of paying and collecting bankers
- 4) To distinguish secured and unsecured advances
- 5) To analyse the causes and consequences of NPA

### Course Contents

- Unit I : **Evolution of Banking:** Origin and Development of Banking- Types of banks and its Functions - Types of Customer - Banker Customer Relationship- RBI and its Functions, Banking Regulation Act 1949- important provisions.
- Unit II : **Negotiable Instruments:** Definition, features -Bills of Exchange, Promissory Notes, Other Instruments: Demand Draft, Letters of Credit, Cheque – legal requirements, Crossing: Meaning and kinds, Endorsement: Meaning and kinds.
- Unit III: **e-Banking and ECS:** Delivery Channels- ATM cum Debit Card, Credit Card, Net Banking, Mobile Banking, IMPS, CBS, RTGS, NEFT, SWIFT, UPI –Digital Currency,- CBDC-Need for Digital currency, MICR, Cheque Truncation - ECS-Clearing and Settlement Systems. Digital Rupee – Meaning – Advantages – Disadvantages – Crypto Currency -Vs – Digital Rupee
- Unit IV: **Funds Management:** Borrowings and Lending Rates- Floating and Fixed Rates –, Term and Demand Deposits - Paying Banker and Collecting Banker- Duties and Responsibilities and Statutory Protection to them.
- Unit V : **Bank Lending:** Principles of Sound Lending, forms of Loan, Secured and Unsecured Loans – Advances against various Securities, Modes of Creating charges-Lien, Pledge, Hypothecation, and Mortgage, NPA concept, classification and provisions. Consumer Grievance – Banking Ombudsman, SARFAESI Act 2002 features.

### References

- 1) Kandasamy K.P, Natarajan.S, and Parameswaran (2013), *Banking Law and Practice*, S.Chand Publishing, New Delhi.
- 2) Sukhvinder Mishra (2012), *Banking Law and Practice*, S.Chand Publishing, New Delhi.
- 3) Sundaram KPM Varshney PN, (2014), *Banking Theory Law and Practice*, S.Chand Publishing, New Delhi.
- 4) Srivastava P.K (2016), *Banking Theory and Practice*, HPH, New Delhi
- 5) K.P. Kandasami, S. Natarajan & Parameswaran (2024) *Banking Law and Practice*, 4e ,S.Chand, New Delhi.
- 6) Agarwal, Khan & Khan (2024) *Banking and Insurance*, HPH, Mumbai

**e-Resources**

- 1) <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
- 2) [https://kanchiuniv.ac.in/coursematerials/BANKING%20THEORY%20LAW%20AND%20PRACTICES%20\(2\).pdf](https://kanchiuniv.ac.in/coursematerials/BANKING%20THEORY%20LAW%20AND%20PRACTICES%20(2).pdf)
- 3) <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>
- 4) [www.kalyan-cityblogspot.in](http://www.kalyan-cityblogspot.in)
- 5) [www.rbi.org](http://www.rbi.org)

**Course Outcomes**

Upon completion of the course, the students would be able to:

CO 1	understand the functions of banks, banker – customer relationships and functions of RBI	K <sub>2</sub>
CO 2	apply the traditional and e-banking financial instruments	K <sub>3</sub>
CO 3	describe the duties of paying and collecting bankers	K <sub>4</sub>
CO 4	distinguish secured and unsecured advances	K <sub>3</sub>
CO 5	analyse the causes and consequences of NPA	K <sub>4</sub>

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	3	2	2	2	2	1
CO2	3	3	2	2	1	3	2	2	2	2	1
CO3	2	2	2	2	1	2	2	2	2	2	1
CO4	2	2	2	2	1	2	2	2	2	2	1
CO5	2	2	2	2	1	2	2	2	2	2	1

## Extension Course: Community Engagement

Semester – IV

Course Code: 24EXUE1101

(Credits: 2      Hours: 2      CFA:50      ESE:-)

### Course Objectives

1. To get familiarize with various aspects of Community Engagement Process
2. To provide knowledge in designing to address the problems of the community
3. To provide opportunities through field visits and understand the functioning of various development institutions
4. To improve the collaboration among the stakeholders in the Community Engagement

### Course Contents

- Unit I: **Community Engagement in Rural Environment:** Community Engagement – Concept, Definition, Ethics and Spectrum. Need and Process in Community Engagement – Key Principles – Forms of Community Engagement - Methods of Community Engagement - Theories in Community Engagement. Rural society- Rural lifestyle, caste and gender relations, Values in Rural community, Common Property Resources - Rural infrastructure - Elaboration of “soul of India lies in villages’ (Gandhi)
- Unit II: **Understanding of Community Engagement for Sustainable Livelihood:** Scientific Methods for assessment and understanding community needs – Participatory Research – Principles for Community-Based Participatory Research – Methods and tools. Sectoral Issues and Needs - Agriculture, Farming, Land Ownership, Water Management, Animal Husbandry, Non-Farm Livelihoods and Artisans, Rural Entrepreneurs, Rural Markets, Migrant Labour, Health, Social Security and Infrastructure Facilities- Community Engagement and SDGs / Localization of SDGs
- Unit III: **Rural Development Institutions and Governance system:** Institutional Framework for Community Engagement and Outreach - Traditional Rural Community Organizations, Self-Help Groups, Panchayati Raj Institutions, Civil Society Organization - Voluntary Organizations - Non-Government Organizations - Higher Education Institutions and Community Engagement - NSS - UBA
- Unit IV: **National Development Programmes and Community Engagement:** History of Rural Development Programmes in India, Current national level programmes: Sarva Shiksha Abhiyan, Beti Bachao Beti Padhao, Ayushman Bharat, Swachh Bharat, PM Awas Yojana, Skill India, ~~Gram Panchayat Decentralized Planning~~, National Rural Livelihood Mission, MNREGA, SHRAM, Jal Jeevan Mission, SFURTI, Atma Nirbhar Bharat, and Revamped Rashtriya Gram Swaraj Abhiyan
- Unit V: **Planning, Intervention and Implementation of Programmes:** Stakeholders Conversation - Action Planning for intervention - Implementation of Action Plan – Review and Evaluation - Village Placement Programme - Modern ICT enabled sources for Programme planning, intervention and Implementation - Documentation and Report preparation – Application of Multimedia.

### References

1. Fostering Social Responsibility & Community Engagement in Higher Educational Institutions in India 2.0, National Curriculum Framework & guidelines, University Grants Commission (UGC), 2022
2. Introduction to Community Development, Theory, Practice, and Service-Learning, Gary Paul Green, Jerry W. Robinson, Jr, 2011, SAGE Publications
3. Martha A. Walker, Community Engagement, Virginia Cooperative Extension, Virginia Tech, Virginia State, Petersburg.
4. Principles of Community Engagement, 2nd Edition, NIH Publication No. 11-7782, Printed June 2011.

5. Ramesh. R (2020), Participatory Rural Appraisal, PRA Application in Rural Development Planning, NIRD, Hyderabad.
6. "Stakeholders in School Development: Study in Rural Tamil Nadu", MJP Publishers, Triplicane, Chennai - 600 005, 2023
7. "Alliance Among Rural Organizations for Development: Experience In Rural India", LAMBERT Academic Publishing, December 2018, co-authored with S. Vellimalayan

### e-Resources

- <https://egyankosh.ac.in/bitstream/123456789/59002/1/Unit1.pdf> (community concepts)
- [https://sustainingcommunity.wordpress.com/2013/07/09/ethics-and-community-Engagement/\(Ethics of community Engagement \)](https://sustainingcommunity.wordpress.com/2013/07/09/ethics-and-community-Engagement/(Ethics of community Engagement ))
- <https://unnatbharatabhiyan.gov.in › presentations>
- [https://www.atsdr.cdc.gov/communityEngagement /pce\\_concepts.html](https://www.atsdr.cdc.gov/communityEngagement /pce_concepts.html) (Perspectives of Community)
- <https://www.insightsonindia.com/social-justice/issues-related-to-Rural-development/government-schemes-for-Rural-development-in-india/> (schemes for Rural development)
- <https://www.mapsofindia.com/my-india/government/schemes-for-Rural-development-launched-by-government-of-india> (government programmes for Rural development)
- <https://www.studocu.com/in/document/amity-university/human-values-and-community-outreach/new-syllabus-214520207961772/79345493>
- [https://www.uvm.edu/sites/default/files/community\\_Engagement \\_handout.pdf](https://www.uvm.edu/sites/default/files/community_Engagement _handout.pdf) (Community Engagement )
- <https://www.yourarticlelibrary.com/sociology/Rural-sociology/Rural-community-top-10-characteristics-of-the-Rural-community-explained/34968> (features of Rural community)
- <https://www.yourarticlelibrary.com/sociology/Rural-sociology/Rural-community-top-10-characteristics-of-the-Rural-community-explained/34968> (Rural lifestyle)

### Field Notes

Gnanasaranya S, Ramesh S, Venkataravi R, Extension Education, Unpublished Material, Gandhigram Rural Institute (Deemed to be University), Gandhigram

### Course Outcomes

On completion of the course, the students would be able to:

CO 1	Able to Identify issues, needs, problems, strengths, and resources in villages	K <sub>2</sub>
CO 2	Skill to identify and analyze various opportunities for contributing to community's socio-economic improvements including use of technology and social cause.	K <sub>2</sub>
CO 3	Enable to identify the benefits of Community Engagement and various groups involved in community based practices	K <sub>2</sub>
CO 4	Able to get exposure to work with community development agencies.	K <sub>2</sub>
CO 5		K <sub>3</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	1	2	2	2	2	2	2
CO2	2	2	2	2	2	2	1	1	1	2	2
CO3	1	2	2	2	1	2	2	2	2	2	2
CO4	2	2	2	2	1	2	2	2	2	1	1
CO5	2	2	2	2	1	2	2	2	2	1	1

## Major 8: Business Statistics

Semester – V

Course Code: 24COUC3108

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To impart the fundamental concepts of statistical techniques
- 2) To understand basic data collection statistical techniques
- 3) To assess Measures of Dispersion
- 4) To compare correlation and regression
- 5) To analyze the concepts of Index Numbers

### Course Contents

- Unit I : **Statistics:** Meaning, Scope, Uses and Limitations of Statistics-Collection of Data-Primary and Secondary Data Sources- Classification, Tabulation, and Interpretation.
- Unit II : **Measures of Central Tendencies:** Arithmetic Mean, Geometric Mean, Harmonic Mean, Median and Mode.
- Unit III: **Measures of Dispersion:** Range, Mean Deviation, Quartile Deviation, Standard Deviation and Co-efficient of Variation.
- Unit IV: **Correlation:** Meaning and Definition-Scatter Diagram-Pearson's Co-efficient of Correlation-Rank Correlation-Regression-Linear Regression-Simple Problems.
- Unit V : **Index Numbers:** Method of construction-Aggregative & Relative Types-Cost of living Index- Growth Rate and Growth Index- Time Series- Definition-Applications.

### References

1. RSN Pillai & Bhagavathi, Statistics, S. Chand & Company Ltd, New Delhi Revised 2013.
1. P.R. Vittal, Business Mathematics and Statistics, Margham Publications, Chennai, 2015.
2. P. Navnitham, Business Mathematics & Statistics, Jai Publishers, Trichy, 2019.

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Impart the fundamental concepts of statistical techniques	K <sub>2</sub>
CO 2	Understand basic data collection statistical techniques	K <sub>3</sub>
CO 3	Assess Measures of Dispersion	K <sub>4</sub>
CO 4	Compare correlation and regression	K <sub>3</sub>
CO 5	Analyze the concepts of Index Numbers	K <sub>4</sub>

### Mapping of COs with Pos

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	3	2	2	2	2	1
CO2	3	3	2	2	1	3	2	2	2	2	1
CO3	2	2	2	2	1	2	2	2	2	2	1
CO4	2	2	2	2	1	2	2	2	2	2	1
CO5	2	2	2	2	1	2	2	2	2	2	1

## Major 9: Cost Accounting

Semester –V

Course Code: 24COUC3109

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- |   |
|---|
| <ol style="list-style-type: none"><li>1) To prepare the cost sheets of various forms of business organisations</li><li>2) To undertake store keeping and stock control in business organisations</li><li>3) To practice different systems of wage payment</li><li>4) To carryout allocation and absorption of overheads</li><li>5) To apply appropriate cost system and technique to business organisations</li></ol> |
|---|

### Course Contents

- Unit I : **Cost Accounting:** Meaning, Scope, Objectives, Inter-relationship among the branches of accounting - Financial, Cost and Management Accounting, Costing as an aid to management, Limitations and Objections against Cost Accounting, , Elements of cost, Preparation of cost sheet, Cost Concepts and Classification.
- Unit II : **Material Cost:** Meaning, Need, Purchase Control-Centralized and Decentralized Purchasing Procedure, Store keeping and Stock Control: Types of stores-requisitioning for stores- Methods of Valuing Material Issue (Simple Problems).
- Unit III: **Labour Cost:** Types of Labour, Labour Turnover, Idle Time, Control Over Idle Time - Systems of Wage Payment (Simple Problem).
- Unit IV: **Overheads:** Classification of Overheads, Allocation and Absorption of Overheads (Simple Problem)
- Unit V : **Methods and Techniques of Costing:** Features of process costing- Job Costing and Process Costing, Principles of Process Costing, Process Losses-Normal Process Losses, Abnormal Process losses, Abnormal Gain (Simple Problem) Contract Costing: Features of Contract Accounts, Job and Contract Costing-Types of Contracts (Simple Problem).

### References

- 1) Debarshi Bhattacharyya (2011), *Management Accounting*, Pearson, New Delhi
- 2) Gerardus Blokdyk (2020), *Cost Accounting*, 5 Star Publications, New Delhi.
- 3) Madegowda, J (2012), *Advanced Cost Accounting*, Himalaya Publishing House, Mumbai.
- 4) Srikant M. Datar and Madhav V. Rajan (2017), *Cost Accounting*, Pearson, New Delhi.
- 5) Venkatasivakumar V (2011), *Cost Accounting and Financial Management*, Pearson, New Delhi.
- 6) Wilson M (2011), *Cost Accounting*, Himalaya Publishing House, Mumbai.

### e-Resources

1. [https://www.icsi.edu/media/webmodules/publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
3. <https://www.freebookcentre.net/business-books-download/Cost-Accounting-Course-Material.html>

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Prepare the cost sheets of various forms of business organisations	K <sub>3</sub>
CO 2	Undertake store keeping and stock control in business organisations	K <sub>3</sub>
CO 3	Practice different systems of wage payment	K <sub>4</sub>
CO 4	Carryout allocation and absorption of overheads	K <sub>3</sub>
CO 5	Apply appropriate cost system and technique to business organisations	K <sub>4</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	3	3	3	3	3	2	3
CO2	3	2	2	3	3	3	2	3	3	3	3
CO3	2	3	3	3	2	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	3

## Major 10: Computerised Accounting and GST

Semester – V

Course Code: 24COUC3110

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the accounting system in the business organisations
- 2) To understand and make use of computerised accounting software in accounting process
- 3) To prepare financial statements using computerised accounting software
- 4) To understand the background, concepts and advantages of GST
- 5) To apply computerised accounting software in GST process

### Course Contents

- Unit I      **Introduction to Accounting** - Double Entry system of Book Keeping- Single Entry System of bookkeeping - Types of Accounts – Accounting cycle.
- Unit II      **Introduction to Accounting Software:** Company creation, Group of Company Creation - Ledger Creation and Voucher Creation, List of Ledgers frequently used and their respective groups. (Practical).
- Unit III      **Preparation of Financial Statements:** Trading and Profit and Loss Account and Balance sheet. (Practical).
- Unit IV      **Fund Flow and Cash Flow Statement:** Meaning- difference between Fund Flow and Cash Flow - Uses - Preparation of Budgets - Ratio Analysis (Practical).
- Unit V      **Goods and Services Tax (GST):** Background of GST – Concept – Types – Rates – Application of GST in Accounting Software.

### References

- 1) Arpit Haldia (2021), **GST Made Easy - Answer to All Your Queries on GST**, Taxmann Publications, New Delhi
- 2) Datey V.S (2021), **GST Ready Reckoner**, Taxmann Publications, New Delhi
- 3) Gupta S.S. (2021), **GST: Law and Practice**, Taxmann Publications, New Delhi
- 4) Mohan Kumar K and Rajkumar S (2009), **Computer Applications in Business**, Mc GrawHill, Delhi.
- 5) Nadhani A.K and Nadhani K.K (2005), **Complete Tally**, Jain Book Agency, Delhi
- 6) Sudalaimuthu S and Anthony Raj, S (2014), **Computer Application in Business**, Himalaya Publishing House, Mumbai.
- 7) Taxmann, (2021) **GST Manual**, New Delhi
- 8) Vishal Soni (2008), **Computer Applications for Management**, Himalaya Publishing House, Mumbai.
- 9) Yogendra & Vandana Bangar (2021), **Beginner's Guide to GST**, Aadhya Prakashan, Allahabad.

### Course Outcomes

Upon completion of the course, the students would be able to:

CO1	Create company, vouchers and ledgers in accounting software	K5
CO 2	Prepare financial statements using accounting software	K5
CO 3	Prepare fund flow, cash flow statements	K5
CO 4	Prepare budgets using accounting software	K5
CO 5	Apply computerised accounting system for GST calculations and filing	K5

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	2	3	2	3	3	3	3
CO2	3	3	2	3	2	3	2	3	3	3	3
CO3	3	3	2	3	2	3	2	3	3	3	3
CO4	3	3	2	3	2	3	2	3	3	3	3
CO5	3	3	2	3	2	3	2	3	3	3	3

## Minor 5: Research Methodology

Semester – V

Course Code: 24ARUC2205

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To develop expertise and skills to undertake independent research
- 2) Construct research tools
- 3) Understand research skills and ethics related issues
- 4) Apply of statistical tools from application perspective
- 5) Prepare research article and project report

### Course Contents

- Unit I      **Research:** Definition, Characteristics and Functions of Research. Scientific method. Types of research: Pure, Applied and Action Research, Qualitative and Quantitative studies. Research Skills and Ethics, Significance of Ethical Committee.
- Unit II      **Steps in Research:** Research Process, Selection and Formulation of Research Problem, Statement of the Problem and Definition of Terms, Objectives. Review of Literature, Data Base and Reference Management Software. Conceptual Framework, Types of Variables – Hypothesis: types, characteristics and functions.
- Unit III      **Preparation of Research Design:** Exploratory, Descriptive, Diagnostic and Experimental designs - types. Methods of Research: Multidisciplinary, Interdisciplinary and Transdisciplinary studies, Mixed methods. Participatory research: RRA, PRA and PLA.
- Unit IV      **Sources and types of Data Collection:** Conduct of Interview, Observation, Schedule and Questionnaire. Sociometry, Psychological test and Projective techniques, Content analysis, Survey, Case study - Scaling Techniques – Online research methods – Pre- test, Test of reliability and validity.
- Unit V      **Research Report:** Format - types of reports – Citation styles, Reference Materials, Bibliography, Webliography, Footnotes, Glossary, Index and Appendix. Preparation of Research Proposal, Plagiarism – Impact factor - dissemination of research findings.

### References

- 1) Bernard, H. Russell (1995): Research Methods in Anthropology: Qualitative and Quantitative Approaches, Altamira Press, Walnut Creek.
- 2) Goode W J and Hatt P K (1952), Methods in Social Research, McGraw Hills, New York.
- 3) Kish, Leslie (1995), Survey Sampling, John Wiley and Sons, Inc, New York.
- 4) L. Sharaon (1999), Sampling: Design and Analysis, Duxbury Press, London.
- 5) Lwanga S K and Lemeshow S (1991), Sample size determination in ealt Studies: A Practical Manual, World Healt Organization, Geneva.
- 6) Mukherji P N (1999), Methodologies in Social Science, Sage Publications, New Delhi.
- 7) Pullun W (2006), An Assessment of Age and Data Reporting in the DHS Survey, 1985 – 2003. DHS Methodological Report No. 5. Calverton, Maryland, Marco International Inc.
- 8) Royce A Singleton and Bruce C Straits (1999) Approaches to Social Research, Oxford University Press.
- 9) Young P V (1994), Scientific Social Survey and Research, Prentice Hall, New York (4<sup>th</sup> Edition)
- 10) Kothari C R (2020), Research Methodology – Methods and Technique, Generic, ASIN

## e-Resources

- 1) <https://instr.iastate.libguides.com/researchmethods/actionresearch>
- 2) <https://www.ncrm.ac.uk/>
- 3) <https://www.scribbr.com/category/methodology/>
- 4) <https://www.indiastat.com/>
- 5) <https://libguides.library.cityu.edu.hk/researchmethods/ethics>

### 6) Course Outcomes

Upon completion of the course, the students would be able to:

CO1	Develop expertise and skills to undertake independent research	K5
CO 2	Construct research tools	K5
CO 3	Understand research skills and ethics related issues	K5
CO 4	Apply of statistical tools from application perspective	K5
CO 5	Prepare research article and project report	K5

7)

### 8) Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	2	1	2	3	1	2	2	2	1
CO2	1	1	2	1	2	3	2	2	2	2	2
CO3	1	2	2	1	2	3	2	1	2	2	1
CO4	1	1	2	1	2	3	2	2	2	2	1
CO5	1	1	2	1	2	3	2	2	2	2	1

## Major 11: Internship

Semester-V

Course Code: 24COUC3111

(Credits: 2

Hours: 2

CFA: 50)

### Course Objectives

- 1) To recognize the day-to-day operations of different types of cooperatives.
- 2) To analyse the functioning of different types of cooperatives
- 3) To communicate and interact with officials non officials of cooperative institutions
- 4) To assess the practical problems of the Cooperatives
- 5) To prepare field visit report

### Methodology

The practical training includes study visits to various categories of Cooperatives at primary, central (District), Apex (State) levels and to the various offices of the State Department of Cooperation. The training is to be given under the guidance and supervision of Staff-in-charge of practical training who should accompany the students. The practical training record should be maintained according to the proforma to be evolved by the Department. A Particular day of the Day Order is to be allotted for the study visits.

### Types of Institutions to be visited and Subject Matter to be learnt

#### 1. Agricultural Credit

- 1) PACS& FSS: Special features, General Working, Preparation of Accounts and statements, loan, operation, overdue collection,
- 2) DCCB: Special features - General Working, Resource Mobilization Bank or any one of its branch office - Relationship with Apex Bank, NABARD and their control - Loan Operations,
- 3) Primary Cooperative Agricultural and Rural Development Bank: General Working- Resource Mobilisation - Loan Operations-Loan procedure- security - mode of repayment.
- 4) State Apex Cooperative Bank and State Agriculture and Rural Development Bank: Special features, General Working and contribution for the development of the State Economy.

#### 2. Non-Agricultural Credit

- 1) Urban Cooperative Bank: Working and functions.
- 2) Employees' Cooperative Thrift and Credit Society: Working and functions.
- 3) Cooperative Housing Society: Working and functions.

#### 3. Agricultural Non-Credit

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

#### 4. Other Type of Societies

- 1) Cooperative Printing Press
- 2) District Cooperative Union
- 3) Agro-Engineering Centre/Societies
- 4) Any other Cooperative societies of vital importance General working, Role in

## 5. Department Set-up

- 1) Registrar of Cooperative Societies: Administrative Set up of Cooperative Department in the State - Duties & Responsibilities.
- 2) Director of Cooperative Audit: Administrative Set up of Cooperative Audit Department in the State - Duties & Responsibilities

## 6. Any other important and need based Cooperative Institutions and Apex level Cooperative Institutions selected and approved by the Department.

### Procedure

- 1) A brief introduction by the Staff-in-charge about the working of the society / institution /department prior to the study visit to the society.
- 2) In the Society – a brief talk by Chief Executive / PRO / Manager/ Secretary / Assistant Secretary-Office-bearers on the origin, development, general working and problems of the society.
- 3) Detailed study of the latest Annual Reports, Audit Reports and Financial Statements.
- 4) Detailed study of the Bye-Laws of the society.
- 5) Study of the main books maintained and other statements.
- 6) Discussion with the office-bearers and members regarding the working, problems, Business Development Plan, etc.
- 7) Records are to be submitted to the Staff-in-charge within three days of the study visit to the society.

### Evaluation

Cooperative Training will be assessed by a Team of Examiners consisting of Staff-in-charge and another faculty member (within the Department) as External Member nominated by the HoD of Cooperation under intimation to the Controller of Examinations. The team evaluating the Report has to conduct the Viva-Voce Examination. The weightage of marks for Report will be:

Evaluation of Report (Staff in charge)	40
Evaluation of Report (External Member – within the Department)	40
Joint Viva-Voce	20
<b>Total Marks</b>	<b>100</b>

### Criteria for Assessing Reports

- 1) Whether key problems have been identified and analysed?
- 2) Whether the report reflects active participation of the students in Practical Training Programme?
- 3) Whether recommendations are sound, useful and pragmatic?

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Recognize the day-to-day operation of different types of cooperatives.	K <sub>5</sub>
CO 2	Analyse the functioning of different types of cooperatives	K <sub>5</sub>
CO 3	Communicate and interact with official of cooperative institutions	K <sub>6</sub>
CO 4	Assess the practical problems of the Cooperatives	K <sub>5</sub>
CO 5	Prepare field visit report	K <sub>6</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	1	3	3	3	2	3	3	3
CO2	3	3	3	2	3	3	3	2	3	3	3
CO3	3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3

## Extension Course: Field Study/Visit

Semester – V

Course Code: 24COUE3101

(Credits: 2      Hours:2      CFA:50ESE:-)

### Course Objectives

- 1) To understand the realities of the rural settings
- 2) To analyse the status and functioning of grassroots level credit cooperatives
- 3) To apply suitable extension methods
- 4) To analyse the socio-economic problems and offer suitable solutions
- 5) To develop the concern for community and become a socially responsible citizen

### Course Contents

Students will be facilitated to 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 in-charge 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 below.

Report and PPT Presentation : 25 marks

Viva-voce : 25 marks

Total 50 marks

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Understand the realities of the rural settings	K <sub>3</sub>
CO 2	Analyse the status and functioning of grassroots level credit cooperatives	K <sub>3</sub>
CO 3	Apply suitable extension methods	K <sub>3</sub>
CO 4	Analyse the socio-economic problems and offer suitable solutions	K <sub>4</sub>
CO 5	Develop the concern for community and become a socially responsible citizen	K <sub>6</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	1	3	3	3	2	3	3	3
CO2	3	3	3	2	3	3	3	2	3	3	3
CO3	3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3

## Major 12: Management Accounting

Semester – VI

Course Code: 24COUC3212

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand different management accounting tools and techniques
- 2) To analyse the financial statements using ratios and other tools
- 3) To make profit planning using marginal costing and BEP analysis
- 4) To prepare different types of budgets in the organisational set-up
- 5) To prepare standards and apply variance analysis to find out the causes of variance

### Course Contents

- Unit I : **Management Accounting:** Meaning- Objectives – Nature and Scope – Significance - Functions –Relationship between Management Accounting, Cost Accounting and Financial Accounting - Accounting Tools and Techniques - Limitations
- Unit II : **Financial Statement Analysis and Interpretation:** Meaning and Types of Financial Statements – Limitation of Financial Statements – Objectives and Methods of Financial Statement Analysis - Ratio Analysis – Significance of Ratios Uses and limitations of Ratios (Simple problems)
- Unit III: **Marginal Costing:** Meaning and Definition- Managerial Applications of Marginal Costing (simple problems) - Cost Volume Profit Analysis: Meaning and Assumptions - BEP Chart - Advantages and Limitations
- Unit IV: **Budgeting and Budgetary Control:** Definition, Importance, Significance, Classification of Budgets – Fixed and Flexible Budgets - Budgetary Control: Meaning and Steps in Budgetary Control (simple problems).
- Unit V : **Standard Costing and Variance Analysis:** Meaning of Standard Cost and Standard Costing – Advantages and applications – Variance analysis: Material, labour and overhead variances (simple problems).

### References

- 1) Gordon E, N. Jeyaram, N. Sundram & R. Jayachandram (2010) *Management Accounting*, Himalaya Publishing House, Mumbai
- 2) Madegowda', J (2010), *Management Accounting*, Himalaya Publishing House, Mumbai
- 3) Rajasekaran Vand R.Lalitha (2011), *Corporate Accounting*, Pearson, Chennai.
- 4) Pandey I.M (2011), *Financial Management*, Vikas Publishing House Pvt Ltd, New Delhi.
- 5) James Jambalvo (2020), *Managerial Accounting*, 7<sup>th</sup> Edition, Wily Publishing House, London
- 6) Greg Shields (2020), *Management Accounting*, Bravex Publications, New Delhi.

### e-Resources

1. [https://www.icsi.edu/media/webmodules/publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)
2. [https://ebooks.lpu.de.in/commerce/mcom/term\\_1/DCOM302\\_DCOM403\\_MANAGEMENT\\_ACCOUNTING.pdf](https://ebooks.lpu.de.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf)

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	understand different management accounting tools and techniques	K <sub>2</sub>
CO 2	analyse the financial statements using ratios and other tools	K <sub>3</sub>
CO 3	make profit planning using marginal costing and BEP analysis	K <sub>4</sub>
CO 4	prepare different types of budgets in the organisational set-up	K <sub>4</sub>
CO 5	prepare standards and apply variance analysis to find out the causes of variance	K <sub>4</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	2	3	3	3	2	3	3
CO2	3	3	3	3	2	3	2	3	3	3	3
CO3	3	3	2	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	2	3	3	3	3

## Major 13: Company Law

Semester - VI

Course Code: 24COUC3213

(Credits: 4 Hours: 4 CFA:40 ESE:60)

### Course Objectives

- 1) To understand various forms of company
- 2) To prepare prospectus of company and contents of AoA
- 3) To understand different types share capital and voting rights
- 4) To describe the meeting and resolutions
- 5) To understand the process of winding up of companies

### Course Contents

- Unit I: Definition of Joint Stock Company Nature, Characteristics, Lifting Corporate Veil– Kinds – Formation – Incorporation- Distinction between Company and Partnership
- Unit II: Memorandum of Association – Contents - Doctrine of Ultra Vires – Articles of Association – Contents – Prospectus – Contents – Statement in lieu of Prospectus.
- Unit III: Share Capital in introduction, types of share capital, – Kinds of Shares – Voting Rights – Borrowing powers of the companies.
- Unit IV: Meetings and Resolutions – Kind of meeting -Statutory Meeting – Annual general meeting – Extra -Ordinary general Meeting –winding up and discussion- Requisites of valid meeting, Proxy, Quorum Resolution.
- Unit V: Winding up of a company – Winding and Dissolution -Modes of winding up – winding up by the court –Voluntary winding up – Members’ voluntary winding up – Creditors’ voluntary winding up.

### References

- 1) Pillai and Bagavathi (2020) Legal aspects of Business S.Chandu, New Delhi.
- 2) Taxmann (2021), *Taxmann's Companies Act*, Cambridge University Press
- 3) Gogna, PPS (2016), *A Text book of Company Law*, S. Chand & Company, New Delhi.
- 4) Reena Chadha and Sumant Chadha (2021), *Company Law*, Mkm Publishers Pvt. Ltd. New Delhi.
- 5) Anurag Agnihotri, Inderjeet (2024) *Company Law: For NEP 2020*, S.Chand, New Delhi.

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2. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>
3. <https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf>

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	understand various forms of company	K <sub>3</sub>
CO 2	prepare prospectus of company and contents of AoA	K <sub>3</sub>
CO 3	understand different types share capital and voting rights	K <sub>4</sub>
CO 4	describe the meeting and resolutions	K <sub>3</sub>
CO 5	understand the process of winding up of companies	K <sub>4</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	3	2	2	2	2	1
CO2	3	3	2	2	1	3	2	2	2	2	1
CO3	2	2	2	2	1	2	2	2	2	2	1
CO4	2	2	2	2	1	2	2	2	2	2	1
CO5	2	2	2	2	1	2	2	2	2	2	1

## Major 14: Income Tax Law and Practice

Semester VI

Course Code: 24COUC3214

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand different provisions of the Income Tax Act 1961
- 2) To compute salaries and income from house property
- 3) To calculate profit or loss from business and capital gains and losses
- 4) To compute income from other sources and also deductions available under different sections
- 5) To estimate and file income tax returns

### Course Contents

- Unit I: **Indian Taxation System:** Meaning, Importance, Central and State powers of taxation – Distribution of revenues between Union and States - Canons of taxation; types- Direct taxes & Indirect taxes – Income Tax - meaning, history, importance, important definitions as per the Income Tax Act, 1961
- Unit II: **Provisions of the Income Tax Act 1961:** Taxes Relating to Individuals, Corporates, Societies and Trust - Income from various sources. Assessment Year – Accounting Year - Scope of total Income - TDS - Residential and Non-Residential Status – Exemptions & Deductions of Incomes - Mandatory of PAN Card
- Unit III: **Heads of Income:** Salaries – Income from House Property – Computation of Salaries & Income from House Property – Calculation of income tax.
- Unit IV: **Income from Other Sources:** Computation of Income from Other Sources – Deductions under chapter 6A –Section 80C and 80G.
- Unit V : **Filing of Returns:** Assessment of Individual –Computation of Total Income – Tax Liability- Model Forms.

### References

1. Reddy T.S. & Hari Prasad Reddy.Y(2024), *Income Tax Law and Practice* (AY 2024- 25), Margham Publications, Chennai.
2. Girish Ahuja & Ravi Gupta (2024), *Practical Approach to Income Tax*(AY 2024-25),45<sup>th</sup> Edition, Commercial Law Publishers.
3. Gaur V.P& Narang D.B.(2024), *Income Tax Law and Practice* (AY 2024- 25),Kalyani Publishers.
4. Bhagavathi Prasad (2001), *Income Tax Law & Practice*, Wishwa Prakasam, Publications, Dew Delhi.
5. Lal B.B. (2013), *Income Tax Law and Practice*,IK International Publishing House Pvt Ltd.,
6. Mahesh Chandra & D.C. Shukla (2011), *Income Tax Law & Practice*,S.Chand, New Delhi.
7. Manoharan T.N (2009), *Hand Book on Income Tax Law*, Snow White Publications Pvt. Ltd., New Delhi.
8. Mithra G.S. (2022), *Income Tax Law and Practice*, Mahaveer Publications, Assam, India.
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11. Pradeep .S Shah& Rajesh S. Kadakia (2021), *Taxmann's Master Guide to Icome Tax Act*, Taxmann Publications Pvt Ltd, New Delhi.
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4. <https://www.journalpressindia.com>.
5. <https://www.icai.org>.

**Course Outcomes**

Upon completion of the course, the students would be able to:

CO 1	Understand different provisions of the Income Tax Act 1961	K <sub>3</sub>
CO 2	Compute salaries and income from house property	K <sub>4</sub>
CO 3	Calculate profit or loss from business and capital gains and losses	K <sub>4</sub>
CO 4	Compute income from other sources and also deductions available under different sections	K <sub>4</sub>
CO 5	Estimate and file income tax returns	K <sub>6</sub>

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	3	2	3	2	2	3	3	3
CO2	3	2	2	3	2	3	2	2	3	3	3
CO3	3	2	2	3	2	3	2	2	3	3	3
CO4	3	2	2	3	2	3	2	2	3	3	3
CO5	3	2	2	3	2	3	2	2	3	3	3

## Major 15: Corporate Accounting

Semester VI

Course Code: 24COUC3215

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites.
- 2) To assess the accounting treatment of issue and redemption of preference shares and debentures
- 3) To construct Financial Statements applying relevant accounting treatments.
- 4) To compute the value of good will and shares under different methods and assess its applicability
- 5) To integrate theoretical knowledge on all accounting in par with IFRS and IND AS

### Course Contents

- Unit I: **Issue of Shares** Issue of Shares– Premium-Discout-Forfeiture- Reissue– Pro- rata Allotment **issue of Rights and Bonus Shares**- Underwriting of Shares and debentures under writing Commission - Types of Underwriting
- Unit II: **Issue & Redemption of Preference Shares & Debentures:** Redemption of Preference Shares–Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures : Issue and Redemption– Meaning–Methods–In-One lot–in Installment – Purchase in the Open Market includes Ex Interest and Cum Interest –Sinking Fund Investment Method.
- Unit III: **Final Accounts:** Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration
- Unit IV: **Valuation of Good will & Shares:** Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – MethodsofValuingGoodwill–AverageProfit–SuperProfit–AnnuityandCapitalizationMethod. Valuation of Shares–Need for Valuation of shares– Methods of Valuation of Shares–Net Assets Method –Yield and Fair Value Methods.
- UnitV: **Indian Accounting Standards** International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India- Indian Accounting Standards–Meaning–Objectives–Significance–Procedures for Formulation of Standards–IndAS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, IndAS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant &Equipment, IndAS38– IntangibleAssetsIndAS103,BusinessCombinationsIndAS110,ConsolidatedFinancialStatement. (**Theory Only**)

### References

1. T.S.Reddy, A.Murthy – Corporate Accounting – Margham Publication, Chennai.
2. D.S.Rawat & Norzersshroff, Students Guide to Accounting Standards, Taxmann, New Delhi.
3. Prof.Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
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3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

**Course Outcomes**

Upon completion of the course, the students would be able to:

CO 1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites.	K <sub>3</sub>
CO 2	Asses the accounting treatment of issue and redemption of preference shares and debentures	K <sub>4</sub>
CO 3	Construct Financial Statements applying relevant accounting treatments.	K <sub>4</sub>
CO 4	compute the value of good will and shares under different methods and assess its applicability	K <sub>4</sub>
CO 5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	K <sub>6</sub>

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	3	3	2	3	3	2	3
CO3	3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	2	3	2
CO5	3	3	3	3	2	3	3	3	3	3	3

## Minor 6: Consumerism and Consumer Protection

Semester VI

Course Code: 24COUB3204

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the salient features of Consumer Protection Act
- 2) To understand of the consumer grievance redressal mechanisms
- 3) To explain the business firms' interface with consumers
- 4) To understand the role of industry regulator in respects of consumer protection
- 5) To understand the different quality mark of the products

### Course Contents

- Unit I: Conceptual Framework:** Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. **Experiencing and Voicing Dissatisfaction:** Consumer buying process, Consumer Satisfaction/dissatisfaction – Grievances - complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite
- Unit II: The Consumer Protection Law in India:** Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, deficiency in service, unfair trade practice, and restrictive trade practice. **Organizational set-up under the Consumer Protection Act:** Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.
- Unit III: Grievance Redressal Mechanism under the Indian Consumer Protection Law:** Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.
- Unit IV: Role of Industry Regulators in Consumer Protection: Banking:** RBI and Banking Ombudsman **Insurance:** IRDA and Insurance Ombudsman **Telecommunication:** TRAI **Food Products:** FSSAI
- Unit V: Contemporary Issues in Consumer Affairs:** Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

### References

1. Choudhary, Ram Naresh Prasad (2005), *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt Ltd.
2. G. Ganesan and M. Sumathy. (2012), *Globalisation and Consumerism: Issues and Challenges*, Regal Publications
3. Girimaji, Pushpa (2002), *Consumer Right for Everyone*, Penguin Books.
4. Rajyalaxmi Rao (2012), *Consumer is King*, Universal Law Publishing Company

5. Suresh Misra and Sapna Chadah (2012), *Consumer Protection in India: Issues and Concerns*, IIPA, New Delhi
6. Kumar, Niraj , (2021) *Consumer Protection Law and Practice*, HPH, Bangalore
7. Dutta, P.K.,(2021) *Consumerism and Consumer Protection in India*, HPH, Mumbai.

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2. [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
3. [www.bis.org.in](http://www.bis.org.in)
4. [www.fssai.gov.in](http://www.fssai.gov.in)
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**Course Outcomes**

Upon completion of the course, the students would be able to:

CO 1	understand the salient features of Consumer Protection Act	K <sub>2</sub>
CO 2	understand of the consumer grievance redressal mechanisms	K <sub>2</sub>
CO 3	explain the business firms' interface with consumers	K <sub>2</sub>
CO 4	understand the role of industry regulator in respects of consumer protection	K <sub>2</sub>
CO 5	understand the different quality mark of the products	K <sub>2</sub>

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	1	2	2	2	2	2	2	1
CO2	2	2	2	1	2	2	2	2	2	2	1
CO3	2	2	2	1	2	2	2	2	2	2	1
CO4	2	2	2	1	2	2	2	2	2	2	1
CO5	2	2	2	1	2	2	2	2	2	2	1

## Major 16: Project

Semester VI

Course Code: 24COUC3216

(Credits: 4 Hours: 4)

### Course Objectives

1.	To prepare a project report based on field study
2.	To plan and apply research methodology
3.	To apply appropriate statistical tools for analysis of data
4.	To draft a field study report and edit it
5.	To recommend solutions based on the findings of the study

### Methodology

Every student has to take up a project work in the field of cooperation and allied subjects during their sixth semester. This may be done either individually or by group of students (not exceeding five) under the supervision of a faculty member of the Department. At the end of the course, students have to submit a project report not less than 40 pages as per the format suggested under CBCS.

### Evaluation

The supervisor / guide will evaluate the report for 40 marks; another faculty member (within the Department) who serves as external member of the evaluation board will evaluate the report for 40 marks; Viva-voce shall be conducted to evaluate the performance of the student(s) for 20 marks by the team. The project report will be evaluated by a two consisting of the supervisor as internal member and one of the Faculty Members of the Department (as constituted by the Head) as an external member.

### Marks Distribution

Evaluation of Report (Guide / Supervisor – Internal)	40
Evaluation of Report ( External member - within the Department)	40
Evaluation of Performance through Viva-Voce (Joint)	20
<b>Total Marks</b>	<b>100</b>

### Course Outcome

Upon completion of the course, the students would be able to:

CO 1	prepare a project report based on field study	K <sub>5</sub>
CO 2	plan and apply research methodology	K <sub>6</sub>
CO 3	apply appropriate statistical tools for analysis of data	K <sub>6</sub>
CO 4	draft a field study report and edit it	K <sub>6</sub>
CO 5	recommend solutions based on the findings of the study	K <sub>6</sub>

## Major 16: Cooperative Development in India

Semester – VI

Course Code: 24COUC3216

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

1. To understand the Cooperative Development in India during Pre-Independence Era
2. To understand Cooperative Development under Five Year Plans
3. To appraise the Cooperative Education and Training in India
4. To analyse the Growth and Performance of the Cooperatives
5. To understand the Recent Developments in Cooperative Sector

### Course Contents

- Unit 1: Cooperative Development in India:** Major stages, Pre-independence era: Nicholson's Report, Cooperative Credit Societies Act 1904 – Cooperative Societies Act, 1912 – Maclagan Committee (1914), Royal Commission on Agriculture(1927) – Cooperative Planning Committee (1946).
- Unit2: Cooperative Development under Five Year Plans:** Major findings and recommendations of AIRCSC, AIRCRC, Mehta Committee, Agricultural Credit Review Committee- Development Action Plan (DAP) –Liberalization and Co-operative Sector
- Unit 3: Cooperative Education / Cooperatives & Globalised Economy:** Meaning and significance, Member education, its importance, present arrangements for member education at various levels: Co-operative training-institution, arrangements for co-operative training in Tamil Nadu.
- Unit 4: Growth and Performance of Cooperatives in India:** Social and economic significance-schemes and Programmes of the Govt. for Cooperative Development.
- Unit5: Recent Development in Cooperatives:** Strengths, Weaknesses, Opportunities and Threats for Cooperatives, Cooperatives & SDGs-New Generation Cooperatives Vs Traditional Cooperatives, Unitary Vs Federal; Cooperatives and Digitalization

### References

1. Bedi.R.D., Theory, History and Practice of Co-operation, R,LalBook 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, Sahitya Bhavan Publishers, Agra, 2000.
4. Krishnaswamy.O.R & Kulandaisamy.V, Cooperation: Concept and Theory, Arudhra Academy, Coimbatore, 2000.
5. Krishnaswamy, O.R., Fundamentals of Co-operation, S.Chand&Co., New Delhi, 1989.
6. Abdul kuddus. K.A., & Zakir Hussain. A.K., *Theory, Law and Practice of Cooperative Banking (With Case Studies)*, Limra Publications, 2014.
7. Lamaan Sami, *Hundred years of Cooperative Development in India*, Akansha Publishing House, 2011.
8. Mukhi. H.R, *Co-operation in India*, New Height Publishers, New Delhi.
9. Saradha V. *Theory of Cooperation*, Himalaya Publishing House, Mumbai. 5.
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11. John Mathur ., *Agricultural Co-operation in India*, Reliance Publishing House, New Delhi.
12. Sinha. B.K., *Cooperatives in India*, Committee for Cooperative Training, NCUI, 1968.
13. Kamat. G.S., *Cases in Co-operative Movement*.
14. Madhan. G.R., *Cooperative Movement in India*, Mittal Publications, 2007.
15. Ramesh Chandra Dwivedi ., *Role of Government in Promoting Cooperative Development in Asia*.
16. The Impact of New Generation Cooperatives on their Communities - United States. Rural Business/Cooperative Service

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2. [asgyan.in/daily-current-affairs/national-cooperative-development-corporation](https://www.asgyan.in/daily-current-affairs/national-cooperative-development-corporation)
3. <https://www.selfstudys.com/sitepdfs/XKdBELfBzErhpntNfA6>
4. [https://cms.tn.gov.in/sites/default/files/documents/coop\\_e\\_pn\\_2022\\_23.pdf](https://cms.tn.gov.in/sites/default/files/documents/coop_e_pn_2022_23.pdf)
5. <https://www.civildaily.com/news/challenges-facing-cooperative-sector-in-india/>
6. <http://68.178.225.232/storage/notification/Handbook%20on%20Cooperatives.pdf>

**Course Outcomes**

Upon completion of the course, the students would be able to:

CO 1	Understand the Cooperative Development in India during Pre-Independence Era	K <sub>3</sub>
CO 2	Understand Cooperative Development under Five Year Plans	K <sub>3</sub>
CO 3	Appraise the Cooperative Education and Training in India	K <sub>4</sub>
CO 4	Analyse the Growth and Performance of the Cooperatives	K <sub>3</sub>
CO 5	Understand the Recent Developments in Cooperative Sector	K <sub>4</sub>

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	3	3	3	3	3	3	1
CO2	3	3	3	1	3	3	3	3	3	3	1
CO3	3	3	3	1	3	3	3	3	3	3	1
CO4	3	3	3	1	3	3	3	3	3	3	1
CO5	3	3	3	1	3	3	3	3	3	3	1

## Major 17: Recent Trends in Cooperatives

Semester – VII

Course Code: 24COUC4117

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To summarize the impact new economic policy on cooperatives and changes thereafter
- 2) To gain knowledge on the support rendered by the Government National and International Agencies
- 3) To describe the functions of cooperative credit and non-credit institutions
- 4) To understand to the structure and functions of the cooperative education and training in India.
- 5) To showcase the Innovative/ Best Practices and Successful Cooperatives

### Course Contents

- Unit I: **Cooperation in the Globalised Era:** Performance of Cooperatives in the Primary, Secondary and Tertiary sectors- Challenges and Opportunities for Cooperatives – New Generation Cooperatives. New Initiation of Ministry of Cooperation, GoI- Cooperative Policy –Amendments in the State and Multistate Cooperative Societies Act.
- Unit II: **Government and Institutional Support: Global: ICA:** A People-Centred Path to a Second Cooperative Decade: 2020-2030 Strategic Plan; World Cooperative Monitor - **ILO** Cooperatives Unit (COOP) - **UNO:** SDG and Cooperatives. **India:**New initiatives of Ministry of Cooperation, GoI, Cooperation Policy, Department of Cooperation & Cooperative Audit in the States, RBI, NABARD, NCDC, NDDDB.
- Unit III: **Cooperative Credit & Banking:** Recent developments of STCCS-LTCCS- UCBs. **Cooperatives Production & Processing:** Dairy Cooperatives-Weavers & Handloom Cooperatives - Cooperative Sugar Mills-Cooperatives Spinning Mills. **Cooperative Trading & Services:** Consumer Cooperatives -Agricultural Marketing Cooperatives - Cooperative Hospitals - Educational Cooperatives - Labour Contract Cooperatives: Gigworkers & Platform Cooperatives.
- Unit IV: **Cooperative Education and Training:** Organisational Setup and its importance–Role of NCUI, NCCT, SCUs. - Cooperative Business Education in universities and colleges.
- Unit V: **Innovative/ Best Practices and Successful Cooperatives:** AMUL, IFFCO, Saraswat Cooperative Bank, ULCCS- Snake Catchers Cooperative – IMPCOPS - Dhundi Solar Pump Irrigators' Cooperative – Cooperative Tea Factories- New Generation Cooperatives- Farmer Producer Organisations (FPOs)

### References

- 1) Hajela T.N., (2000), *Principles, Problems and Practice of Cooperation*, Konark Publishers, New Delhi.
- 2) Mathur, B.S., (1989), *Cooperation in India*, SBPD Publications, Agra.
- 3) Ravichandran, K and S.Nakkiran, (2009), *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
- 4) Journals: *Cooperative Perspective, The Cooperator, Tamil Nadu Journal of Cooperation, Indian Cooperative Review, Maharashtra Cooperative Quarterly, NCDC Bulletin, RBI Bulletin, IFFCO News Letter, KRIBHCO New Letter, CAB Calling*, etc.

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### Course Outcomes

On completion of the course the student would be able to

CO 1	Summarize the new economic policy and its impact on cooperatives	K <sub>3</sub>
CO 2	Gain knowledge on the support rendered by the Government at National and International Agencies	K <sub>3</sub>
CO 3	Describe the functions of cooperative credit and non-credit institutions	K <sub>4</sub>
CO 4	Exposed to the structure and functions of the cooperative education and training in India.	K <sub>5</sub>
CO 5	Understood the Innovative/ Best Practices and Successful Cooperatives	K <sub>4</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	1	2	3	3	2	3	3	1
CO2	3	3	3	1	2	3	3	3	3	3	1
CO3	3	3	3	1	2	3	3	3	3	3	1
CO4	3	3	3	1	2	3	3	3	3	3	1
CO5	3	3	3	1	2	3	3	3	3	3	1

## Major 18 : Organizational Behaviour

Semester – VII

Course Code: 24COUC4118

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To provide a basic knowledge on the concepts related to organizational behaviour
- 2) To provide ideas on key theories relating to individual behaviour in the organisational context
- 3) To understand the key concepts and theories related to group behaviour.
- 4) To identify the reasons for conflict and ways of resolving them
- 5) To maintain a favourable organizational environment.

### Course Contents

- Unit I Introduction to Organizational Behaviour** Organizational Behaviour and Management: The concept, Meaning, and Importance of management –Managerial roles and functions - Disciplines that contribute to OB – Challenges and opportunities of OB
- Unit II Individual Behaviour:** Individual Behaviour and Performance: Personality and Individual Differences – Personality: types, Factors influencing Personality – Attitudes: types of job attitudes. Perception: The Perception Process, Factors influencing perception. Learning: Learning outcomes - theories. Motivation: Types of motivation theories – stress management.
- Unit III Group Dynamics and Teamwork:** Teams: Role, Types and effectiveness - Team Building - Stages of Team development, Team cohesiveness -Decision Making in Groups. Improving Team Processes, and Teams in the High Performance Workplace – communication networks.
- Unit IV Leadership:** Meaning – types of leadership style. Power and Politics: Power and Influence, Sources of Power - Organizational Politics– Human Machine interfaces and human concerns – conflicts and management in organizations: types and methods of conflict resolution.
- Unit V Organizational Structure and Design:** Organizational culture - Understanding Organizational Cultures, Managing Organizational Culture, Organizational Change and Development: Characteristics – objectives – Organizational effectiveness – technology transformation.

### References

- 1) Luthans, Fred (2017), **Organizational Behavior**, 12/e; New Delhi: Tata McGraw-Hill
- 2) McShane, Von Glinow and HimasuRai (2022), **Organizational Behavior**, 9/e; New Delhi: Tata McGraw-Hill.
- 3) Prasad, L.M (2023), **Organizational Behaviour**, Sultan Chand & Sons, New Delhi.
- 4) Singh Kavita (2015), **Organizational Behaviour**, 3/e; Pearson, New Delhi.
- 5) Aswathapa (2022), **Organizational Behaviour**, 13<sup>th</sup> Revised Edition, Himalaya Publishing House, Mumbai.
- 6) Stephen Robbins, Timothy A Judge, (2022), **Organisational Behaviuor**, (18<sup>th</sup> Ed), Prentice Hall, New Delhi.
- 7) UdaiPareek (2018), **Understanding Organizational Behaviour**, 4/e; Oxford University Press, New Delhi.

### e-Resources

MOOC, SWAYAM, NPTEL, Websites etc.

1. [https://onlinecourses.swayam2.ac.in/cec20\\_mg03/preview](https://onlinecourses.swayam2.ac.in/cec20_mg03/preview)
2. <https://www.mooc-list.com/course/organizational-behavior-managing-people-coursera>

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Analyse the foundations and designs of organizational structures and assess the impact it may have on organizational behaviours.	K <sub>3</sub>
CO 2	Identify the theories and principles, examine challenges of organizational behaviour, and determine when and where the theories and skills are applied	K <sub>3</sub>
CO 3	Examine the differences and similarities among leadership, power, and management.	K <sub>4</sub>
CO 4	Develop diagnosis and problem solving skills by applying the learned material to given situations	K <sub>5</sub>
CO 5	Analyse management issues as related to organizational behaviour	K <sub>4</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	3	2	2	2	2	1
CO2	3	3	2	2	1	3	2	2	2	2	1
CO3	2	2	2	2	1	2	2	2	2	2	1
CO4	2	2	2	2	1	2	2	2	2	2	1
CO5	2	2	2	2	1	2	2	2	2	2	1

## Major 19: Financial Management

Semester – VII

Course Code: 24COUC4119

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To gain knowledge on the evolution, goals and functions of financial Management.
- 2) To apply financing and investment decisions in business, service and cooperative organisations.
- 3) To ascertain the cost of capital for different kinds of organisations.
- 4) To assess the working capital requirements and manage the working capital of the organisations including cooperatives
- 5) To ascertain the profit and apply the legal provisions related to surplus management in cooperatives.

### Course Contents

- Unit I Introduction to Financial Management:** The Finance function; Evolution of financial Management: Traditional and Modern Concepts of finance. The objectives of the firms and objectives of the Cooperatives; Financial decisions and scope of financial Management in Cooperatives
- Unit II Capital Budgeting Decisions:** Meaning; Definition, Significance, Capital Budgeting process; Guidelines for capital budgeting; Classifying investments; Evaluation of investment Proposals; Traditional and modern methods; scope for application of capital budgeting in cooperatives; capital investments/budgeting practices in cooperatives.
- Unit III Financing Decisions and Cost of Capital:** Financial Structure versus capital structure. Capital structure Theory: Definition and assumptions; Capital Structure and valuation: Three approaches; NIA; NOIA; Traditional Approach - Relevance of Financial Structure and Capital Structure in Cooperatives – sources of finance and sources of capital in Cooperatives – The concept of maximum borrowing power in deciding capital structure - Concept of cost of capital; scope for application of cost of capital in Cooperatives.
- Unit IV Working Capital Management:** Introduction, Concept of Working Capital; levels of working capital; Components of working capital: cash; receivables; and inventory management; Working Capital Management in Cooperatives: Sources of working Capital finance for Cooperatives; NABARD Norms, Problems associated with working capital financing in Cooperatives.
- Unit V Surplus Management and Dividend decisions:** The concept of profit and surplus; concept of dividend; dividend policies; Types of dividend; surplus management in Cooperatives; Distribution of net profit in Cooperatives -surplus management practices in Cooperatives.

### References

1. Eugene F. Brigham and Michael C. Ehrhardt., (2021), **Financial Management: Theory & Practice** (with Thomson ONE – Business School Edition 1-Year Printed for 15th Edition.
2. John Tennent (2021), **The Economist Guide to Financial Management**, (2nd Ed): Principles and practice (Economist Books).
3. Khan M.Y and Jain P.K. (2018), **Financial Management - Text, Problems and Cases**, 8<sup>th</sup> Edition, Tata Mc Graw Hill Education, New Delhi
4. Kulandaisamy, V (2000), **Cooperative Management**, Arurdhra Academy, Coimbatore.
5. Maheswari.S.N.(2019), **Financial Management**, Sultan Chand and Sons, New Delhi.
6. Murthy.A (2013), **Financial Management**, 1st edition , Margham Publications.
7. Nakkiran S (2013), **Cooperative Management**, Deep and Deep Publications, New Delhi.
8. Pandey.I.M. (2018), **Financial Management**, 11<sup>th</sup> Edition, Vikas Publishing House Pvt Ltd, Noida.

9. Pandey.I.M. (2021), **Financial Management**, 12<sup>th</sup> Edition, Pearson Publications.
10. Prasanna Chandra (2017) **Financial Management**, 10<sup>th</sup> Edition, Tata McGraw Hill Education, New Delhi
11. Roger Lowenstein (2021), **When Genius Failed: The Rise and Fall of Long-Term Capital Management**.

**e-Resources**

1. <https://www.infobooks.org>.
2. <https://www.gurukpo.com>.

**Course Outcomes**

Upon completion of the course, the students would be able to:

CO1	Explain the evolution, objectives, goals, functions and other concepts in financial management	K2
CO 2	Prepare capital budgets for business service and cooperative organisations	K3
CO 3	Calculate the cost of capital and take effective financing decisions in the different organisational settings	K3
CO 4	Asses the working capital requirement and apply appropriate management strategies for working capital management	K4
CO 5	Apply the legal provisions related to distribution of dividend and surplus in different forms of organisations including cooperatives	K3

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3	3	2	2	3	2
CO2	3	3	2	3	3	3	2	3	2	3	3
CO3	3	2	3	2	3	3	3	3	3	3	3
CO4	3	3	2	3	2	3	3	2	3	2	3
CO5	3	3	3	3	2	3	3	3	3	3	3

## Minor 8: Operations Management

Semester – VII

Course Code: 24COUB4106

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To acquaint with the concept of operation methodologies relating to production plants and service organizations;
- 2) To learn about the time and motion studies,
- 3) To gain knowledge on materials management techniques and practices
- 4) To apply modern tools in production planning and control.
- 5) To expose to relevant case studies relating to operations management

### Course Contents

- Unit I      Managements of Production systems:** Managements of Production systems and types– Principles of scientific management, productivity concept and measurement Product engineering – production life cycle –Value engineering – simplification – standardization and diversification.
- Unit II      Work study** – Method study, Principles of motion economy Ergonomics – Time Study, work sampling PMTs – plant location and layout – Plant Location – factors; Basic models – Plant layout – types of travel charts – material handling.
- Unit III      Materials Management:** Importance and functions of materials management in Industries– purchasing methods – stores Management – Bill of materials –Inventory management, order – level order – quantity, q system – p system and mini max system and selective inventory control – JIT techniques.
- Unit IV      Production planning and control** – Routing – Loading - scheduling – dispatching and follow up - Use of Gantt charts – Quality control – statistical quality control techniques and, acceptance sampling.
- Unit V      Case studies in production planning, control and Industrial Laws** – Factory Act, Workmen’s Compensation Act. Labour Welfare Acts, pollution control Acts.

### References

1. Chary S.N (2019), **Production & Operations Management**, McGraw Hill Education.
2. Chitale A.K & Gupta R.C (2014), **Materials Management and A Supply Chain Perspective: Text and Cases**, Prentice Hall India.
3. Elsayed, E.A and T.O Boucher, (1985), **Analysis and Control of Production System**, Englewood Cliffs.
4. Gopalakrishnan, P.(2017), **Purchasing and Materials Management**, McGraw Hill Education.
5. Jay Heizer, Barry Render & Chuck Munson (2020), **Operations Management – Sustainability and Supply Chain Management**, 12<sup>th</sup> Edition, Pearson Publications.
6. Juran,(2002), **Quality Planning and Analysis**, (3<sup>rd</sup> Ed) Tata McGraw Hill Co., New Delhi.
7. Khanna.O.P. (1983), **Industrial engineering and Management: Text and Cases**, Dhanpat Raj, Delhi.
8. Sharhmey, (2000) **Productivity Management: Concepts and Techniques**, Tata McGraw Hill Co, New Delhi
9. Shore, B., (1973), **Operations Management**, McGraw Hill (TMH) New Delhi.
10. Varma, M.M., (2002), **Materials Management**, S.Chand& Co, New Delhi.

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Explain the production life cycle	K3
CO 2	Carryout time and motion studies	K5
CO 3	Perform different roles and functions of the materials management executives	K5
CO 4	Able to frame production planning and control charts	K5
CO 5	Analyse the cases pertaining to operations management	K6

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	3	2	2	2	2	1
CO2	3	3	2	2	1	3	2	2	2	2	1
CO3	2	2	2	2	1	2	2	2	2	2	1
CO4	2	2	2	2	1	2	2	2	2	2	1
CO5	2	2	2	2	1	2	2	2	2	2	1

## Major 20: Human Resource Management

Semester – VIII

Course Code: 24COUC4220

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To impart advanced knowledge of HR management
- 2) To understand the key terms, theories/concepts and practices of HRM.
- 3) To equip with necessary HR skills required for HR professionals
- 4) To Identify and analyse the problems of HRM and to provide innovative solutions
- 5) To recognize the significant ethical issues in HR practices

### Course Contents

- Unit I      Human Resource Function:** Human Resource Philosophy - Changing Environments of HRM - Strategic human resource management - Trends in HRM - Organization of HR departments- Role of HR Managers.
- Unit II      Recruitment & Placement:** Job analysis, - job specification - HR and the responsive organization; **Recruitment and selection process:** Employment planning and forecasting –Promotion- Developing and using application forms - IT and recruiting on the internet; **Employee Testing & selection:** Selection process, selection techniques, interview, common interviewing mistakes, Designing & conducting effective interview, recruitment process in cooperatives
- Unit III      Training & Development:** Orientation & Training: Orienting the employees, the training process, need analysis, Training techniques, **Developing Managers:** Management Development - The responsive managers - On-the-job and off-the-job. **Performance Appraisal:** Methods - Problem and solutions - The appraisal interviews -Performance appraisal in practice. Managing careers: Career planning and development - Managing promotions and transfers, training set-up for the employees of cooperatives.
- Unit IV      Compensation & Managing Quality:** Establishing Pay plans: Basics of compensation-factors determining pay rate - Current trends in compensation - Job evaluation - Pay for performance and Financial incentives: Organization wide incentive plans - Practices in Indian organizations; **Benefits and services:** Statutory benefits - non-statutory (voluntary) benefits - Insurance benefits - other welfare measures.
- Unit V      Labour relations and employee security:** Industrial relation and collective bargaining: Trade unions - future of trade unionism. **Discipline administration** - grievances handling - managing dismissals and separation. **Labour Welfare:** Importance & Implications of labour legislations - Employee health - Auditing HR functions.

### References

- 1) Armstrong Micheal (2020). A Handbook of Human Resource Management Practices, 15/e; Kogen Business Books, Delhi
- 2) Aswathappa, K, Sadhana Dash (2023). Human Resource Management: Text and Cases, 10/e; McGraw-Hill, New Delhi.
- 3) Bernardin, John H (2017). Human Resource Management: An Experiential Approach, 5/e; McGraw-Hill, New Delhi.
- 4) Gary Dessler (2020). Human Resource Management, e/16; Pearson Education, New Delhi.
- 5) Gupta, C.B (2020). Human Resource Management, Sultan Chand & Sons, New Delhi.
- 6) PravinDurai (2020). Human Resource Management, e/3; Pearson Education, New Delhi
- 7) VSP Rao (2023), Human Resource Management: Text and cases, 3<sup>rd</sup> edition, Excel Books, New Delhi.

### e-Resources

MOOC, SWAYAM, NPTEL, Websites etc.

1. <https://www.coursera.org/specializations/human-resource-management>
2. <https://www.futurelearn.com/courses/introduction-to-engagement-and-motivation-at-work>
3. [https://onlinecourses.nptel.ac.in/noc20\\_mg15/preview](https://onlinecourses.nptel.ac.in/noc20_mg15/preview)

### Course Outcomes

Upon completion of the course, the students would be able to:

CO1	Describe the theory and application and the broad range of influences acting on the human resource	K2
CO 2	Practice the methods of recruitment and selection	K5
CO 3	Apply performance assessment methods	K5
CO 4	Analyse various compensation methods	K4
CO 5	Develop skills necessary for industrial relations	K5

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	3	2	2	2	2	1
CO2	3	3	2	2	1	3	2	2	2	2	1
CO3	2	2	2	2	1	2	2	2	2	2	1
CO4	2	2	2	2	1	2	2	2	2	2	1
CO5	2	2	2	2	1	2	2	2	2	2	1

## Major 21: Marketing Management

Semester –VIII

Course Code: 24COUC4221

(Credits: 4      Hours: 4      CFA:40      ESE:60)

### Course Objectives

- 1) To understand the concept, functions and approaches to marketing management
- 2) To examine the factors determining the segmentation and buyer behaviour.
- 3) To analyse the product life cycle and product development process.
- 4) To analyse the pros and cons of marketing strategies for different products.
- 5) To understand the marketing system and structure

### Course Contents

- Unit I Introduction to Marketing:** Meaning – Definition - Importance – Functions –Nature and scope of marketing –Marketing Management Process - Marketing Environment – Market Segmentation: Criteria for Market Segmentation, Elements of Market Segmentation – Marketing Planning –Marketing Research- Marketing Mix.
- Unit II Buyer Behaviour and Motivation:** Buyer Characteristics - Determinants of Buyer Behavior–Buying motives - Maslow’s Hierarchy of Needs – Festinger’s Theory of Cognitive Dissonance –Stages of and Participants in buying Process – e-commerce and changing trends of buyer behaviour.
- Unit III Product and Price Mixes:** Classification of Goods – Product Mix –Product Life Cycle– Product Development – Product Mix Strategies, Pricing Decisions: Objectives – Factors affecting pricing decisions – Kinds and methods of Pricing – Pricing Strategies – Application in Cooperative Enterprises.
- Unit IV Promotion and Distribution Mixes:** Promotion Mix: Components–Advertising; Personal Selling; Sales Promotion and Publicity –Channels of distribution - Selection of Appropriate Channel/Distribution– Effectiveness – Application in cooperative Enterprises.
- Unit V Marketing System and Structures in India:** Organised and Unorganized Marketing System-Marketing Structures and Functionaries-Globalisation: Its Effect on Marketing System-Rural Marketing and its Potentials– Cooperative Marketing and Its Potentials - e-marketing: Meaning, Features and Status - Marketing Research: Methods, Tools and Techniques.

### References

- 1 Amit Kumar & Jagdish Rao B.(2023), *Marketing Management*, Sahitya Bhawan Publications, 2023<sup>rd</sup> Edition.
- 2 Shainesh Philip Kotler G., Kevin lane Keller, Alexander Chernev, & Jagdish N. Sheth (2022), *Marketing Management*, Pearson Education.
- 3 Arun Kumar & Rachana Sharma (2021), *Marketing Management*, Atlantic Publishers and Distributors.
- 4 Baines Paul, Chris Fill and Page Kelly (2013). *Marketing*, Asian Edition; Oxford University Press, New Delhi.
- 5 Kotler, Philip, Kevin Lane Keller (2016). *Marketing Management*, Pearson Education, New Delhi.
- 6 Nair Rajan & Gupta C.B. (2018), *Marketing Management Text and Cases*, S.Chand & Co, New Delhi.
- 7 Philip Kotler (2012), *Principles of Marketing Management*, Prentice Hall India, New Delhi.
- 8 Philip Kotler (2000), *Marketing Management: Analysis, Planning and Control*, Prentice Hall India, New Delhi.
- 9 Ramasamy, V.S and S. Namakumari (2014). *Marketing Management*, Global Perspective Indian Context, Macmillan, New Delhi.
- 10 Varshney & Gupta (2008), *Marketing Management*, S.Chand& Co, New Delhi.

- 11 Sherlakar S A.& krishnamoorthy R.(2014), Marketing Management: Concepts and Cases, Himalaya Publishing House.

e-Reources

- 1) [https://baou.edu.in/assets/pdf/PGDBA\\_202\\_slm.pdf](https://baou.edu.in/assets/pdf/PGDBA_202_slm.pdf).
- 2) [https://www.drnishikantjha.com/booksCollection/marketing-management-final\(crc\)%20Maharshi%20Dayanand%20University.pdf](https://www.drnishikantjha.com/booksCollection/marketing-management-final(crc)%20Maharshi%20Dayanand%20University.pdf).
- 3) [https://ddceutkal.ac.in/Downloads/UG\\_SLM/Commerce/Principle\\_Marketing.pdf](https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Principle_Marketing.pdf).
- 4) [https://backup.pondiuni.edu.in/storage/dde/dde\\_ug\\_pg\\_books/MCOM1003%20Marketing%20Management.pdf](https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/MCOM1003%20Marketing%20Management.pdf).
- 5) <https://gnindia.dronacharya.info/MBA/1stSem/Downloads/MarketingManagement/Books/Marketing-Management-text-book-1.pdf>.

**Course Outcomes**

Upon completion of the course, the students would be able to:

CO1	Explain the concept and functions of marketing management	K2
CO 2	Analyse the factors for segmentation and buyer behaviour	K4
CO 3	Examine the product life cycle stage of different products and product development process	K4
CO 4	Evaluate the 4Ps, its pros and cons and formulate strategies	K5
CO 5	Design and carryout market surveys and research studies and develop market information system for effective decision making	K6

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	3	2	2	2	2	1
CO2	3	3	2	2	1	3	2	2	2	2	1
CO3	2	2	2	2	1	2	2	2	2	2	1
CO4	2	2	2	2	1	2	2	2	2	2	1
CO5	2	2	2	2	1	2	2	2	2	2	1

## Major 22: Project

Semester – VIII

Course Code: 24COUC4222

(Credits: 12 Hours: 12)

### Course Objectives

1.	To develop the ability to identify the researchable issues and problems in the cooperatives
2.	To develop appropriate research design and carryout the research study
3.	To suggest suitable measures to solve the problem based on the outcome of the research.
4.	To develop skills to academic research documentation and report preparation
5.	To develop the presentation skills

### Methodology

Every student has to take up a project work in the field of cooperation and allied subjects during their eight semester. This may be done individually under the supervision of a faculty member of the Department. At the end of the course, students have to submit a project report not less than 40 pages as per the format suggested under CBCS.

### Evaluation

The supervisor / guide will evaluate the report for 40 marks; another faculty member (within the Department) who serves as external member of the evaluation board will evaluate the report for 40 marks; Viva-voce shall be conducted to evaluate the performance of the student(s) for 20 marks by the team. The project report will be evaluated by a two consisting of the supervisor as internal member and one of the Faculty Members of the Department (as constituted by the Head) as an external member.

### Marks Distribution

Evaluation of Report (Guide / Supervisor – Internal)	120
Evaluation of Report ( External member - within the Department)	120
Evaluation of Performance through Viva-Voce (Joint)	60
<b>Total Marks</b>	<b>300</b>

### Course Outcome

Upon completion of the course, the students would be able to:

CO 1	prepare a project report based on field study	K <sub>5</sub>
CO 2	plan and apply research methodology	K <sub>6</sub>
CO 3	apply appropriate statistical tools for analysis of data	K <sub>6</sub>
CO 4	draft a field study report and edit it	K <sub>6</sub>
CO 5	recommend solutions based on the findings of the study	K <sub>6</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	2	2	3	3	2	3	3
CO2	3	3	3	3	2	3	2	3	2	3	3
CO3	3	2	2	3	3	3	2	3	2	2	3
CO4	3	3	3	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3

(OR) For PG First year 4 Credit Each  
**Cooperative Finance Institutions and Banking**

**Course Objectives**

- 1) To understand the structure and functions of credit cooperatives
- 2) To familiarise with the functioning of institutions in STCCS and LTCCS
- 3) To familiarise with the functioning of non-agricultural credit cooperatives
- 4) To gain understanding on the features of BR Act (AACCS)
- 5) To familiarise with the recent developments in cooperative credit and banking.

**Course Contents**

**Unit I Short Term Cooperative Credit:** Evolution of credit cooperatives – Agricultural Production credit – STCCS - Primary Agricultural Cooperative Credit Societies, LAMPS – District & State Cooperative Banks – Constitution, objectives, functions, Governance structure, resource mobilization, lending and recovery management- Problems, suggestions and Recent trends – PACCS as multi service centres - Non-farm lending – group lending.

**Unit II Long Term Cooperative Credit:** Features of long term credit -Need for separate agency– LTCCS - Primary Cooperative Agricultural and Rural Development Banks – Governance structure, sources of funds – loaning procedures – State Cooperative Agriculture and Rural Development Bank: Objectives, constitution, source of funds, Debentures.

**Unit III Non-Agricultural Cooperative Credit:** Constitution, objectives, Governance structure, functions of Urban Cooperative Banks – Employees Cooperative Credit Societies – Industrial Cooperative Banks – Housing cooperatives – REPCO Bank .

**Unit IV Banking Regulations Act 1949:** Salient features - Provisions – recent amendments to the Act – Provisions applicable to Cooperative Societies.

**Unit V Management of Cooperative Finance and Banking Institutions** –Viability Norms, Recovery Management, Prudential norms – SARFAESI Act 2002 - NPA: concept, classifications, provisions, management – Challenges before Cooperative Finance and Banking Institutions in the globalised economy

**References**

- 1) Chouby B.N (1968), Cooperative Banking in India, Asia Publishing House, Bombay.
- 2) GOI (2004), Report on the Task Force on Revival of Cooperative Credit Institutions.
- 3) Laud G.M (1956), Cooperative Banking in India, The Cooperators Book Depot, Bombay.
- 4) Nakkiran S (1980), Agricultural Financing in India, Rainbow Publications, Coimbatore.
- 5) Nakkiran S (1982), Urban Cooperative Banking, Rainbow Publications, Coimbatore.
- 6) Nakkiran S. & John Winfred A (1988), Cooperative Banking in India, Rainbow Publications, Coimbatore.
- 7) Ravichandran, K (2000), Crop Loan system and Overdue, Spellbound Publications, Rohtak.

**Course Outcomes**

Upon completion of the course, the students would be able to:

CO 1	Identify the structure of cooperative credit institutions	K <sub>3</sub>
CO 2	Describe the functions, constitution, resource mobilisation of STCCS & LTCCS	K <sub>3</sub>
CO 3	Describe the constitution, objectives and functions of Non-agricultural credit cooperatives	K <sub>4</sub>
CO 4	Apply the salient features of Banking Regulation Act as applicable to cooperative societies	K <sub>3</sub>
CO 5	Continue to gather knowledge on the recent developments and challenges for cooperative financial institutions in the Globalised environment	K <sub>4</sub>

**Mapping CO with PO and PSO**

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	1	3	3	3	2	3	3	3
CO2	3	3	3	2	3	3	3	2	3	3	3
CO3	3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3

## Multidisciplinary Course – 1 (Semester – I)

Semester – VIII

Course Code: 24COUI1101

### Cooperative Accounting

(Credits: 3

Hours:3

CFA:40 ESE:60)

#### Course Objectives

- 1) To describe the distinctive features of Cooperative Book Keeping
- 2) To prepare all kinds of books and records maintained in Cooperative organisations
- 3) To reconcile the general ledger and special ledgers
- 4) To prepare the Final Accounts and Balance Sheet in the Cooperatives
- 5) To adopt the modern vouchers and documents recommended by the Task Force on Cooperatives

#### Course Contents

Unit I: **Fundamentals of Cooperative Accounting:** Evolution – Distinctive Features - Differences between Cooperative Account Keeping and Double Entry System – Single Entry System and Cooperative Account Keeping.

Unit II: **Book keeping in Cooperatives:** Day Book – Meaning, Types, Day book and Cash Book – Treatment of Suspense Account Transactions.

Unit III: **General and Special ledgers in Cooperatives**– Reconciliation of General Ledger balances with Special Ledgers – Preparation of Receipts and Disbursements Statement – Trial Balance and Receipts and Disbursements Statement

Unit IV: **Preparation of Financial Statements:** Forms and Preparation of Trading Account, Profit and Loss Account and Balance Sheet in Cooperatives

Unit V : Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/ MT Credit Structure)

#### References

- 1) Krishnasamy (1992) O.R., *Cooperative Account Keeping*, Oxford IBH Co, Ltd., New Delhi,.
- 2) Manickavasagam P (1989), *A Treatise on Cooperative Account Keeping*, Rainbow Publications, Coimbatore.
- 3) NABARD (2010), *The Common Accounting System for PACS*, [www.nabard.org/pdf/common\\_Accounting\\_System\\_for\\_PACS.Pdt](http://www.nabard.org/pdf/common_Accounting_System_for_PACS.Pdt).
- 4) Samiuddin, Mahfoozur Rahman and Hifzur Rehman (1989), *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi.

#### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Describe the distinctive features of Cooperative Book Keeping	K <sub>3</sub>
CO 2	Prepare all kinds of books and records maintained in Cooperative organisations	K <sub>3</sub>
CO 3	Reconcile the general ledger and special ledgers	K <sub>4</sub>
CO 4	Prepare the Final Accounts and Balance Sheet in the Cooperatives	K <sub>4</sub>
CO 5	Adopt the modern vouchers and documents recommended by the Task Force on Cooperatives	K <sub>5</sub>

#### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	3	2	3	3	2	3	3	3
CO2	3	3	3	3	2	3	3	2	3	3	3
CO3	3	3	3	3	2	3	3	2	3	3	3
CO4	3	3	3	3	2	3	3	2	3	3	3
CO5	3	3	3	3	2	3	3	2	3	3	3

## Multidisciplinary Course – 2 (Semester – II)

Semester – VIII

Course Code: 24COUI1201

### Cooperative Audit

(Credits: 3 Hours:3CFA:40 ESE:60)

#### Course Objectives

- 1) To gain in-depth knowledge on Fundamental concepts of Audit, vouching and Internal check
- 2) To acquire the knowledge about the Verification and Valuation of cooperative Financial statement
- 3) To familiarize the procedure of appointment and removal of Company auditor
- 4) To cognize the structure of cooperative audit setup and audit programme
- 5) To understand the audit programme for various types of cooperatives

#### Course Contents

**Unit I: Principles of Audit:** General Principles- Audit- Its Origin- Definition- Objects- Advantages. Nature and Scope of Audit-Various kinds of Audit - Rights, Duties and Responsibilities of Auditor- Commencement of Audit Programme - Routine Checking of Vouching and its meaning- Vouching of Cash Transaction– Importance of Routine Checking.

**Unit II: Verification and Valuation of Assets and Liabilities:** Meaning of Verification -Mode of Valuation of various Assets and Liabilities -Depreciation –Definition –Objects, Methods, Auditors Duty – Reserve: Meaning - Definition – Various Reserves – Audit of Final Accounts: Profits and Loss Account Balance Sheet.

**Unit III: Appointment and Removal of Auditors:** Company Audit -Appointment and Removal of Auditors - Rights and Duties of Company Auditors- Liabilities –Audit of Share Capital and Share Transfer.

**Unit IV: Cooperative Audit:** Definition, Nature, Scope, objectives and Advantages- Various Kinds of Audit Differentiate Commercial and Cooperative Audit- Internal Check and Internal Audit - Rights, Duties and Responsibilities of Auditor. Distinguish Audit from Inspection and Supervision - Commencement of Audit: Audit Programme - Mechanical and Administrative Audit – Methods.

**Unit V: Audit Programme for Selected Societies:** Various stages of Audit in Cooperative Credit Institution - Marketing Society, Consumer Stores, Housing Society, Milk Supply Society, Industrial Cooperative, Classification on the Reserve Bank of India Standard -Preparation of Final Audit Memorandum and Its Enclosures

#### References

- 1) Cooperative Accounting and Auditing by Y.K.Rao– Mittal publication
- 2) Cooperative Audit and Control- Gavin W.T.Scott- International Labour Office
- 3) Cooperative Auditing- M.Karthikeyan- Discovery Publishing Pvt. Ltd
- 4) Samiuddin, Mahfoozur Rahman and Hifzur Rehman.Cooperative Accounting and Auditing, Himalaya Publishing House, New Delhi
- 5) Kameswara Rao,Y.Principles and Practice of Cooperative Audit, Sri Meheresh Publications, Hyderabad.

#### e-Resources

- 1) <https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-audit%2010062017.pdf>
- 2) <https://auditguru.in/wp-content/uploads/2017/11/16.-Co-operative-Society.pdf>
- 3) <https://sahakaradarpana.kar.nic.in/principals%20eng.pdf>
- 4) [https://cooperation.tripura.gov.in/sites/default/files/Audit%20Manual\\_0.pdf](https://cooperation.tripura.gov.in/sites/default/files/Audit%20Manual_0.pdf)
- 5) <https://locallivelihoods.com/wp-content/uploads/2020/06/Co-operative-Accounting-and-Audit-Toolkit.pdf>

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Gain in-depth knowledge about Fundamental concepts of Audit, vouching and Internal check	K <sub>3</sub>
CO 2	Acquire the knowledge about the Verification and Valuation of cooperative Financial statement	K <sub>3</sub>
CO 3	Familiarize the procedure of appointment and removal of Company auditor	K <sub>4</sub>
CO 4	Cognize the structure of cooperative audit setup and audit programme	K <sub>4</sub>
CO 5	Understand the audit programme for various types of cooperatives	K <sub>5</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	3	2	3	3	2	3	3	3
CO2	3	3	3	3	2	3	3	2	3	3	3
CO3	3	3	3	3	2	3	3	2	3	3	3
CO4	3	3	3	3	2	3	3	2	3	3	3
CO5	3	3	3	3	2	3	3	2	3	3	3

## Multidisciplinary Course – 3 (Semester – III)

Semester – VIII

Course Code: 24COUI2301

### Cooperative Legislation

(Credits: 3

Hours:3

CFA:40 ESE:60)

#### Course Objectives

- 1) To understand the need for separate law for cooperatives
- 2) To explain the procedures involved in the registration of cooperatives
- 3) To understand the qualifications of members and members of board of management
- 4) To describe the functions of the management of registered cooperative societies
- 5) To explain the regulatory provisions of the Act

#### Course Contents

Unit I : **Cooperative Legislation:** Need for legal framework for cooperatives -History of Cooperative legislation in India – Salient Features of: Cooperatives Credit Societies Act of 1904; Cooperative Societies Act of 1912; Montagu Chelmsford Reforms Act 1919; Model Cooperative Societies Bill 1991; Multi-State Cooperative Societies Act 2002; The Constitution (Ninety Seventh Amendment) Act 2011; Producers’ Company Act 2013.

Unit II : **Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988:** Salient features - Provisions Relating to Registration, Bye-laws, Qualifications, rights and liabilities of members.

Unit III: **Management of Registered Societies:** General Body, Board of Management - Duties and privileges of Registered Societies - State Aid to Cooperatives - Properties and funds of Registered Societies - Net Profit Distribution.

Unit IV: **Provisions Relating to Employees of Cooperatives:** Appointment of paid officers and servants of registered society and their conditions of service - Recruitment Bureaus - Constitution of common cadre of service - Suspension of a paid officer or servant of society - Removal of paid officer or servant of society.

Unit V : **Regulatory Provisions Relating to Cooperatives –** Audit, Inquiry, Inspection, Surcharge-Supersession of the Board- Settlement of Disputes - Winding up of Cooperatives - Liquidator - Powers of Liquidator - Appeal, Revision, Review and Cooperative Tribunal.

#### References

1. 97th Amendment – Govt. of India, Gazette, 2011.
2. Goel B. B. (2006), *Cooperative Legislation: Trends and Dimensions*, Deep & Deep Publications, New Delhi.
3. Nainta B. (2002), *The Law of Cooperative Societies in India: Central and States Legislation*, Deep & Deep Publications, New Delhi.
4. *Multi State Co-operative Societies Act 2002*, Govt. of India Gazette.
5. Govt. of Tamil Nadu, The Tamil Nadu Cooperative Societies Act 1983
6. Govt. of Tamil Nadu, The Tamil Nadu Cooperative Societies Rules 1988

#### e-Resources

- 1) <https://ica.coop/>
- 2) [www.ilo.org](http://www.ilo.org),
- 3) [www.ncui.coop](http://www.ncui.coop)

### Course Outcomes

Upon completion of the course, the students would be able to:

CO 1	Understand the need for separate law for cooperatives	K <sub>2</sub>
CO 2	Explain the procedures involved in the registration of cooperatives	K <sub>2</sub>
CO 3	Understand the qualifications of members and members of board of management	K <sub>2</sub>
CO 4	Describe the functions of the management of registered cooperative societies	K <sub>2</sub>
CO 5	Explain the regulatory provisions of the Act	K <sub>2</sub>

### Mapping CO with PO and PSO

	PO					PSO					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	2	3	3	3	3	2	2
CO2	3	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	3	2	3	3	3	3	2	2
CO4	3	3	3	3	2	3	3	3	3	2	2
CO5	3	3	3	3	2	3	3	3	3	2	2