

M.Com. (Cooperative Management)

[Academic Year 2024 – 2025 onwards under the
CBCS and OBE Pattern]

Courses of Study and Scheme of Examinations



Department of Cooperation
School of Management Studies
The Gandhigram Rural Institute
(Deemed to be University)
Gandhigram – 624 302

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School of Management Studies
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M.Com. (Cooperative Management)

Courses of Study and Scheme of Evaluations
(From the Academic Year 2024-25 under CBCS and OBE Pattern)

Semester	Category	Course Code	Course Title	No. of Credits	No. of Hour / week	Duration of ESE (Hours)	Evaluation		
							CFA	ESE	Total
I	Major	24COPP0101	Cooperation: Theory and Practice	4	4	3	40	60	100
		24COPP0102	Cooperative Credit and Banking	4	4	3	40	60	100
		24COPP0103	Managerial Economics	4	4	3	40	60	100
		24COPP0104	Organizational Behaviour	3	3	3	40	60	100
		24APRP0105	Business Statistics	4	4	3	40	60	100
		24COPP0106	Cost and Management Accounting	4	4	3	40	60	100
		24ENGP00C1	Communication/ Soft Skills	2	2	-	50	-	50
Total (I)				25	25	-	290	360	650
II	Major	24COPP0207	Cooperative Management and Administration	4	4	3	40	60	100
		24COPP0208	Cooperative Accounting and Auditing	4	4	3	40	60	100
		24COPP0209	Human Resource Management	4	4	3	40	60	100
		24COPP0210	Financial Management	4	4	3	40	60	100
		24COPP0211	Business Environment	3	3	3	40	60	100
	Generic Elective (Offered by Other Dept.)	24XXXP02G1		3	3	3	40	60	100

		24GTPP0201	Gandhi in Everyday life	2	2	-	50	-	50
Total (II)				24	24	-	290	360	650
III	Major	24COPP0312	Legal Framework for Cooperatives	4	4	3	40	60	100
		24COPP0313	Marketing Management	3	3	3	40	60	100
		24COPP0314	Operations Management	4	4	3	40	60	100
		24APRP0315	Business Research Methods	4	4	3	40	60	100
	Discipline Centric Elective (Any one)	24COPP03DX	(Any One) 1. 24COPP03D1 - Agribusiness and Cooperatives. 2. 24COPP03D2 – Modern Banking Practices in Cooperatives. 3. 24COPP03D3 – Enterprise Resource Planning	3	3	3	40	60	100
	Modular Course (Any one)	24COPP03MX	(Any One) 1. 24COPP03M1 – Computerised Accounting and GST 2. 24COPP03M2 – Direct Taxation and Cooperatives 3. 24COPP03M3 – Insurance and Risk Management	2	2	-	50	-	50
	Summer Placement	24COPP0316	Summer Placement	2	-	-	50	-	50
	VPP	24COPP03V1	Village Placement Programme	2	-	-	50	-	50
Total (III)				24	20		350	300	650
IV	Major	24COPP0417	International Business	4	4	3	40	60	100
		24COPP0418	Strategic Management	3	3	3	40	60	100
		24COPP0419	Business Analytics for Decision Making	3	3	3	40	60	100
	Modular Course	24COPP04MX	(Any One) 1. 24COPP04M4 – MIS and Computer Applications in Cooperative Enterprises. 2. 24COPP04M5 – Intellectual Property Rights.	2	2	-	50	-	50

			3. 24COPP04M6 – Project Planning & Evaluation.						
	Compulsory Course		Human Values and Professional Ethics	2	2	-	50	-	50
	Major	24COPP0420	Internship: Cooperative Training	3	3	-	40	40+20=60#	100
	Dissertation	24COPP0421	Dissertation	6	6	-	75	75+50=125#	200
			Total IV	23	23		310	240	550
			Grand Total (I+II+III+IV)	96	92	-	1240	1260	2500

Note: Courses on Summer placement/Internship and VPP will not have contact hours.

Generic Elective: Offered to Other Departments

Semester	Category	Course Code	Title of the Course	No. of Credits	No. of Hours	Duration of ESE (Hours)	Evaluation		Total Marks
							CFA	ESE	
II	Generic Elective	24COPP02G1	Accounting for Decision Making	4	4	3	40	60	100
		24COPP02G2	Entrepreneurship Development	4	4	3	40	60	100

Value Added Courses for all Students

Semester	Course Code	Title of the Course	No. of Credits	Lecture hrs / week	Evaluation		
					CFA	ESE	Total
II	24COPP0VA1	Management of Producers Organisations	2	2	50	-	50
III	24COPP0VA2	Management of Family Business	2	2	50	-	50
IV	24COPP0VA3	Jewel appraisal Techniques for Managers	2	2	50	-	50

Semester – I

Cooperation: Theory and Practice

Course Code: 24COPP0101

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

Course Objectives

The objectives of this course are:

1. to understand the basic concepts of cooperation
2. to familiarize with cooperative development models
3. to gain understanding on the history of cooperative movement in India
4. to familiarize with the functioning of credit cooperatives
5. to familiarize with the functioning of non-credit cooperatives

Course Contents

- Unit I Cooperative Thought Process:** Cooperative thoughts of Pre–Rochdale Thinkers: Robert Owen, Charles Fourier - Rochdale Pioneers - Post-Rochdale Thinkers: Raiffeisen, Dr. Warbasse, Fauquet, Charles Guide - Jawaharlal Nehru and Mahatma Gandhiji's views on Cooperation – Statement of Cooperative Identity, 1995 - Definition, Values and Principles.
- Unit II Theories and Cooperative Development Models:** Systems theory - Game theory - Agency theory - Transaction cost approach - Social capital theory - Voluntary Vs Compulsory Cooperation - Limited Vs. Unlimited Liability - Federal Vs. Unitary Structure - Univalent Vs Polyvalent Cooperatives - Conventional Vs. Integrated Model - New Generation Cooperatives – SHGs - JLGs - Merits and demerits of various models.
- Unit III Cooperative Development in India:** Cooperative Credit Societies Act 1904 – Cooperative Societies Act 1912 - Recommendations of various Committees and Commissions for the development of cooperatives: Sir Edward Maclagan Committee 1914 - All India Rural Credit Survey Committee 1954 - All India Rural Credit Review Committee 1969 – CRAFTICARD 1981 – Model Cooperative Societies Act 1991- Report of Task Force on Revival of Short term Cooperative Credit (STCCS) 2004– 97th Constitutional Amendment Act, 2011 - Problems and Challenges faced by Cooperative Sector in India.
- Unit IV Credit Cooperatives:** Importance, structure, constitution, working performance and recent trends in the functioning of PACCS, CCBs, SCB, PCARDBs, SCARDBs, Urban Cooperative Banks – Housing Cooperatives – Industrial Cooperative Banks – Challenges and strategies.
- Unit V Non- Credit Cooperatives:** Importance, structure, constitution, working performance and recent trends in the functioning of Marketing Cooperatives - Consumer Cooperatives - Weavers' Cooperatives - Spinning Mills – Sugar Mills - Dairy Cooperatives – Industrial Cooperatives – Challenges and strategies.

References

- 1) Bedi, R.D. (1981) **Theory, History and Practice of Cooperation**, 11th ed. International Publishing House, Meerut.
- 2) Dubhashi, P.R (1970), **Principles and Philosophy of Cooperation**, VAMNICOM, Pune.
- 3) Euricse (2023), Exploring Cooperative Economy, World Cooperative Monitor Report, ICA, www.monitor.coop.
- 4) Government of India (2009), **Report of the High Powered Committee on Cooperatives**.
- 5) Hajela, T.N. (2010), **Cooperation – Principles, Problems and Practice**, Konark Publishers, Delhi.
- 6) Ian Mac Pherson (1995), **Cooperative Principles for the 24st Century**, ICA, Geneva.
- 7) Jha, D, **In search of Cooperative Values**, Vikash Publishing House, Delhi.
- 8) Krishnasamy O.R and Kulandaiswamy, V (2000), **Cooperation: Concept and Theory**, Arudra Academy, Coimbatore.
- 9) Krishnasamy O.R. (1985), **Fundamentals of Cooperation**, S.Chand & Co., New Delhi.
- 10) Madan, G.R. **Cooperative Movement in India**, Mittal Publications, Delhi.
- 11) Mathur, B.S. (2015) **Cooperation in India**, SBPD Publications, Delhi
- 12) Puri, S.S. (1979), **Ends and Means of Cooperation**, NCUI, New Delhi.
- 13) Rajagopalan R (1996), **Rediscovering Cooperation (Vol.I,II,III)**, IRMA, Anand.
- 14) Ravichandran K and S. Nakkiran (2009), **Cooperation: Theory and Practice**, Abijit Publication, New Delhi.
- 15) Saradha, V (1986), **Theory of Cooperation**, Himalaya Publishing House, Bombay.

e-Resources

1. <http://www.ica-ap.coop>
2. <https://ica.coop/>

Course Outcome

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

CO 1	explain the concept, principles and cooperative thoughts of pre and post Rochdale thinkers	K2
CO 2	explain, compare and contrast different cooperative models	K4
CO 3	trace and summarise the history of Cooperative Development in India	K2
CO 4	examine and explain the organisational structure and functioning of Credit Cooperatives	K4
CO 5	examine and explain the organisational structure and functioning of Non - Credit Cooperatives	K4

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	3	1	3	2	1	1	3	2	1
CO2	3	3	2	3	2	3	2	3	2	3	2	2
CO3	3	3	2	3	3	3	2	2	2	2	2	2
CO4	3	3	2	3	3	3	2	3	3	3	2	2
CO5	3	3	3	2	3	3	2	3	3	3	2	2

Cooperative Credit and Banking

Course Code: 24COPP0102

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

Course Objectives

The objectives of this course are:

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 (AACS)
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 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 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 (ST Structure)**.
- 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 Outcome

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

CO 1	identify the structure of cooperative credit institutions	K ₃
CO 2	describe the functions, constitution, resource mobilisation of STCCS & LTCCS	K ₃
CO 3	describe the constitution, objectives and functions of Non-agricultural credit cooperatives	K ₄
CO 4	apply the salient features of Banking Regulation Act as applicable to cooperative societies	K ₃
CO 5	continue to gather knowledge on the recent developments and challenges for cooperative financial institutions in the Globalised environment	K ₄

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	2	3	3	3	2	1	3	3	2
CO2	3	3	2	2	3	3	3	2	2	3	3	2
CO3	3	3	2	2	3	3	3	2	2	2	2	2
CO4	3	3	2	2	3	3	3	2	2	2	2	3
CO5	3	3	3	2	3	3	3	3	2	2	2	3

Organizational Behaviour

Course Code: 24COPP0104

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

Course Objectives

The objectives of this course are:

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**, 13th Revised Edition, Himalaya Publishing House, Mumbai.
- 6) Stephen Robbins, Timothy A Judge, (2022), **Organizational Behaviour**, (18th 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
2. <https://www.mooc-list.com/course/organizational-behavior-managing-people-coursera>

Course Outcome

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 ₃
CO 2	identify the theories and principles, examine challenges of organizational behaviour, and determine when and where the theories and skills are applied	K ₃
CO 3	examine the differences and similarities among leadership, power, and management.	K ₄
CO 4	develop diagnosis and problem solving skills by applying the learned material to given situations	K ₅
CO 5	analyse management issues as related to organizational behaviour	K ₄

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	2	2	1	2	2	2	1	1	3	1
CO2	3	2	3	3	3	3	3	3	2	2	3	2
CO3	3	3	2	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	3	2

Cost and Management Accounting

Course Code: 24COPP0106

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

Course Objectives

The objectives of this course are:

1. To enhance the capacity to analyse and interpret financial statements of cooperatives and other organisations
2. To prepare the cost sheets of the business organisations including cooperatives.
3. To gain practical knowledge on the application of breakeven analysis in profit planning.
4. To learn the methods and techniques of cost control and cost reduction.
5. To gain practical knowledge and skills in budgeting and budgetary control.

Course Contents

- Unit I Management Accounting:** Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting - Functions, Techniques, Principles; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility
- Unit II Analysis and Interpretation of Financial Statements:** Concept – Tools for financial statement analysis: Comparative and common size statements – Ratio analysis – Flow statements.
- Unit III Cost Accounting:** Concept, Objectives – Types of cost – Cost systems – Costing techniques – historical costing, absorption costing, marginal costing, standard costing, activity based costing. **Marginal Costing and Break even analysis:** Cost– Volume- Profit Analysis; Different types of Break-even Points and Charts; Advantages and limitations of BE Charts; Applications of BE in sales Mix and Product Lines.
- Unit IV Decisions Involving Alternate Choices:** Cost Concepts Associated with Decision making; Specific Management Decisions – Make or buy; Expand or buy; Expand or Contract; Change vs. Status Quo; Retain or Replace; Optimum Product Mix; Adding and Dropping a Product – activity based costing and decision making.
- Unit V Budgetary Control:** Budgetary Control Process; Benefits; Limitations- Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance Budget and Zero-Base Budgeting. Standard Costing and Variance Analysis; Types of Standards, Standard Costing and Estimated Costing; standard costing and target costing; Advantages; Limitations; Setting of standards; Analysis of different types of material, labour, overhead variances and Sales Variances.

References

- 1) Aggarwal, J.K., R.K.Aggarwal, M.L.Sharma – **Accounting for Managerial Decisions** – Ramesh Book Depot, Jaipur.
- 2) Bhabatosh Banerjee (2014) **Cost Accounting: Theory and Practice**, PHI, New Delhi
- 3) Hariharan, N. and R. Palaniappan, (2012) **Cost Accounting: Theory and Practice**, I K International Publishing House, Amazon Pvt Ltd.
- 4) Jain & Narang,(2012) **Cost Accounting**,Principles and Practice S.Chand & Co, New Delhi.
- 5) Kishore .R **Advance Management Accounting**,Taxman, New Delhi.

- 6) Madhav Rajan et al (2024) **Hornrgren's Cost Accounting: A Managerial Emphasis**, Pearson, New Delhi
- 7) Pillai R.S.N. & V. Bagavathi (2006) **Cost Accounting**, S. Chand & Company Ltd., New Delhi.
- 8) Raman B.S. (2010) **Management Accounting**, United Publishers, Mangalore.

Course Outcome

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

CO1	construct and analyse the financial statements of the cooperative business and other organisations	K4
CO 2	prepare, analyse and interpret the cost sheets for drawing information useful to the management	K5
CO 3	prepare profit planning based on marginal costing and break – even analysis	K6
CO 4	apply cost reduction and cost control methods and technics in business and service organisations	K5
CO 5	prepare budgets and monitor the budgets for effecting control in the cooperative and other organisations	K6

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	1	2	3	1	3	3	1	2	3
CO2	3	3	3	1	2	3	1	3	3	1	2	3
CO3	3	3	3	1	2	3	3	3	3	1	2	3
CO4	3	3	3	2	2	3	3	3	3	1	3	3
CO5	3	3	3	2	1	3	3	3	3	1	3	3

Semester - I
Cooperative Management and Administration

Course Code: 24COPP0207

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

Course Objectives

The objectives of this course are:

1. To understand the concepts of management.
2. To familiarise with the functions of Cooperative Administration
3. To apply and adopt the management functions to cooperative enterprises.
4. To understand the application of functional areas of management in Cooperative enterprises.
5. To understand the concepts and issues of cooperative management.

Course Contents

Unit I Management Thought and Functions: Management Thought, Importance, Pre-Scientific Management Era- Management Science Era, Principles and Functions of Management- Planning – Organizing – Staffing – Directing – Controlling - Reporting and Budgeting – recent developments in management thought and functions.

Unit II Cooperative Management: Concept – Objectives - Goals –Uniqueness - Governance Structure: GB, BoD, Paid Executive – Relationship - Democratic Control and management – participatory management– **Issues in cooperative management:** Professional Management, De-Officialisation – Operational Efficiency – Key Result Areas – Strategies for sustainable Development of Cooperatives in India

Unit III Cooperative Administration: Administrative Setup for Cooperatives - Registrar of Cooperative Societies – Functional Registrars - Their Powers and duties - Administrative Restrictive Powers of Registrar of Cooperative Societies – Cooperative Audit set-up.

Unit IV Management Functions Applied to Cooperatives: Planning - Organising – Staffing -Directing - Controlling applied to cooperative enterprises.

Unit V Functional Areas of Management in Cooperatives: Operations Management, Marketing Management, Human Resource Management, and Financial Management in different types of cooperatives.

References

- 1) I.C.A (1977), **Readings in Cooperative Management**, New Delhi.
- 2) Kamat G.S. (1987), **New Dimensions of Cooperative Management**, Himalaya Publishing House, New Delhi.
- 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 Cooperatives**, Vikas Publishing House, New Delhi.
- 7) Sinha S.K. & R. Sahaya (1981), **Management of Cooperative Enterprises**, NCCT, New Delhi.

Course Outcome

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

CO1	explain the concepts, principles, significance and functions of management	K2
CO2	explain the cooperative governance and uniqueness of cooperative management and analyse the issues in Cooperative Management and devise strategies for sustainable Cooperative development	K3
CO3	examine the role of officials and functionaries in administering cooperative enterprises	K5
CO4	apply the management functions to cooperative enterprises	K3
CO5	apply the functional areas of management in cooperative enterprises	K5

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	3	3

Cooperative Accounting and Auditing

Course Code: 24COPP0208

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

Course Objectives

The objectives of this course are:

1. to have an exposure on cooperative accounting.
2. to prepare books of accounts of cooperatives
3. to prepare the financial statements for cooperatives
4. to analyse the various stages of cooperative audit and its unique features
5. to perform auditing and prepare audit memorandum

Course Contents

- Unit I Fundamentals of Cooperative Accounting:** Evolution – distinctive features between cooperative account keeping and double entry system – single entry system and cooperative account keeping system.
- Unit II Book keeping in Cooperatives:** Day Book – Meaning, Types, Day book and Cash Book – treatment of suspense account transactions. **General Ledger 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 III Preparation of Financial Statements:** Forms and preparation of trading account, profit and loss account and balance sheet in Cooperatives.
- Unit IV Audit:** Origin, definition, objectives, advantages, nature and scope of audit - Rights, duties and responsibilities of commercial auditor- Agencies for audit - audit programme - **Audit Programme for Selected Cooperatives:** Cooperative Credit Institutions (PACS, DCCB)- Non-credit cooperatives (Marketing, consumer, dairy and industrial cooperatives) - Vouching of cash and trade transactions - routine checking, importance of routine checking- Audit procedures.
- Unit V Verification and Valuation of Assets and Liabilities:** Meaning of verification- mode of valuation of various assets and liabilities- Depreciation- definition, objectives, methods- Reserve- meaning, various reserves- Audit of final accounts- profit and loss account- balance sheet and relationship between them – Audit’s Report – Cleaned and Qualified report. - Audit classification- Preparation of Final Audit Memorandum and its enclosures- schedule of defects. **Embezzlement and Fraud:** Various methods- Methods of their detection- Safeguard to empty in internal checking and internal audit – Rectification of Defects pointed out in audit and their compliance.

References

1. Government of Tamil Nadu (2012), **Cooperative Audit Manual**, Department of Cooperation.
2. Krishnasamy O.R (1992), **Cooperative Account Keeping**, Oxford IBH Co, Ltd., New Delhi.
3. Manickavasagam, P (1989), **A Treatise on Cooperative Account Keeping**, Rainbow Publications, Coimbatore.

4. Samiuddin, Mahfoozur Rahman and Hifzur Rehman (1989), **Cooperative Accounting and Auditing**, Himalaya Publishing House, New Delhi.
5. Kameswara Rao · Y. (2013) Cooperative Accounting and Auditing, Mittal Publications
e-Resources
www.nabard.org

Course Outcome

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

CO1	explain the differences between general and cooperative accounting system	K2
CO 2	maintain accounting books in different types of cooperatives	K4
CO 3	prepare final accounts and the balance sheet of cooperatives	K5
CO 4	compare and contrast the corporate and cooperative audits	K2
CO 5	audit different cooperatives and prepare audit memorandum	K5

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	3	3

Human Resource Management

Course Code: 24COPP0209

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

Course Objectives

The objectives of this course are:

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.

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- 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.
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- 5) Gupta, C.B (2020). **Human Resource Management**, Sultan Chand & Sons, New Delhi.
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Course Outcome

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	PSO7
CO1	2	2	2	2	1	2	2	2	1	1	3	1
CO2	3	2	3	3	3	3	3	3	2	2	3	2
CO3	3	3	2	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	3	2

Financial Management

Course Code: 24COPP0210

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

Course Objectives

The objectives of this course are:

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., (2024), **Financial Management: Theory & Practice** (with Thomson ONE – Business School Edition 1-Year Printed for 15th Edition.
2. John Tennent (2024), **The Economist Guide to Financial Management**, (2nd Ed): Principles and practice (Economist Books).
3. Kamat G.S. (1987), **New Dimensions of Cooperative Management**, Himalaya Publishing House, New Delhi.

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10. Pandey.I.M. (2024), **Financial Management**, 12th Edition, Pearson Publications.
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12. Roger Lowenstein (2024), **When Genius Failed: The Rise and Fall of Long-Term Capital Management**.

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Course Outcome

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	PSO7
CO1	3	3	3	1	2	3	1	3	3	1	2	3
CO2	3	3	3	1	2	3	1	3	3	1	2	3
CO3	3	3	3	1	2	3	3	3	3	1	2	3
CO4	3	3	3	2	2	3	3	3	3	1	3	3
CO5	3	3	3	2	1	3	3	3	3	1	3	3

Business Environment

Course Code: 24COPP0241

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

Course Objectives

The objectives of this course are:

1. To understand the concept and the significance of internal and external business environment.
2. To analyse the components of the economic environment of the business.
3. To analyse the components of the political and legal environment of the business.
4. To analyse the components of the sociocultural environment of the business.
5. To understand and analyse the global environment of the business and institutions and policies constituting the global environment.

Course Contents

- Unit I Business Environment:** Concept, significance and nature of business environment - Elements of environment: Internal and external – Organisational Assessment PESTLE, SWOT - Environmental Scanning and Analysis and Forecasting
- Unit II Economic Environment:** Economic System-economic planning in India: fiscal policy, monetary policy, EXIM Policy. Public, private and cooperative sectors and economic development: economic reforms, LPG – features, merits and limitations – special economic zones and industrial and economic development
- Unit III Political and Legal Environment:** Government and business: MRTP Act, Competition Act 2002, FEMA - licensing policy and Regulatory bodies: SEBI, TRAI, IRDA, Industrial Policy of India and amendments: MSME: reservation of industries for small scale units.
- Unit IV Socio-Cultural Environment:** Business and Society- Social Responsibility of Business: Business and Culture- Elements of Culture-Corporate Governance- Business Ethics- Concept, Nature, importance and Principles.
- Unit V Technological and Global Environment:** Meaning, features, impact of technology on business management of technology MNC-Foreign Investment in India- International Economic Institutions: WTO, World Bank, IMF: Foreign Trade Policies

References

- 1) Aswathappa:K.(2016). **Business Environment**, Himalaya Publishing House, Delhi.
- 2) Fernando, A.C. (2011). **Business Environment**; Pearson Education, Dorling Kindersley, New Delhi
- 3) Francis Cherunilam: **Business Environment**, Himalaya Publishing House, Mumbai.
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5. <http://www.mgcub.ac.in/pdf/material/202004030023548064508d80.pdf>
6. https://ebooks.lpude.in/commerce/mcom/term_1/DCOM105_DCOM402_DMGT105_DMGT401_BUSINESS_ENVIRONMENT.pdf

Course Outcome

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

CO1	explain the significance and the factors constituting the internal and external business environment	K2
CO 2	assess the economic environment of the business	K5
CO 3	explain the political and legal environment of the business.	K5
CO 4	examine the socio – cultural environment of the business	K5
CO 5	analyse the economic and trade policies and the institutions influencing the global business environment.	K4

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	3	2	2	2	3	2	3	3	3	2
CO2	2	3	3	1	3	2	3	3	2	3	3	3
CO3	2	3	3	2	3	2	3	3	3	3	3	3
CO4	2	3	3	2	3	2	3	3	3	3	3	3
CO5	3	2	2	2	2	2	2	2	2	2	2	2

Semester - III
Legal Framework for Cooperatives

Course Code: 24COPP0312

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

Course Objectives

The objectives of this course are:

1. To understand the history in Cooperative legislation in India
2. To examine the present status of cooperative legislation in India.
3. To apply the various provisions of TNCS Act 1983 and Rules 1988.
4. To have knowledge on recent trends in cooperative legislation.
5. To acquire knowledge on other laws having application and relevance to cooperatives.

Course Contents

- Unit I Cooperative Legislation:** Need for separate law for Cooperatives, History of Cooperative Legislation in India, Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 -Multi State Cooperative Societies Act, 2002, Model Cooperative Society Act 1991, Andhra Pradesh Mutually Aided Cooperative Societies Act.1995, Constitutional Amendment Act, 2011 Features -
- Unit II The Tamil Nadu Cooperative Societies Act 1983 and Rules 1988:** Provision Relating to Registration, Amendment of Bye Laws, Division- Amalgamation, Qualifications and Disqualification of Members-Management of Cooperatives - Duties and Privileges of Registered Societies -Properties and Funds of a Registered Societies- Net Profit Distribution.
- Unit III TNCS Act 1983 provisions related to** -Audit, Enquiry and Inspection – Supersession of Board- Dispute and Settlement-Liquidation, Winding up and Cancellation of Registered Societies, Execution of Decree, Decision, Award - Cooperative Tribunal -Appeal,-Review and Revision - TNCS Amendment Act 2013.
- Unit IV Indian Contract Act 1872:** Essential of Valid Contract, Classification of Contract-Contract of Bailment and Pledge – Contract of Indemnity and guarantee – Contract of agency – **Sale of Goods Act 1930** – Actual sale and agreement to sell –Conditions and warrantee – performance of contract of sale – remedial measures.
- Unit V Allied Acts:** Consumer Protection Act 1986: Features- Grievance Redressal Mechanism- Compliant Procedures, Cyber Law and Information Technology Act. 2000, Features and important provisions.

References

1. Arulsevam, M, (2005), **Tamilnadu Cooperative Manual**, Malathi Publications,Chennai.
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Course Outcome

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

CO 1	Trace the history and evaluate the trends in the cooperative legislation in India.	K5
CO 2	Explore the recent developments in the cooperative legislation in India.	K3
CO 3	Apply the various provisions of the TNCS Act 1983 and Rules 1988 appropriately in the organisation and management of Cooperative institutions.	K3
CO 4	Apply the appropriate provisions of the Indian Contract Act, of 1930 in the management and administration of Cooperative Institutions	K3
CO5	Assess the need for an alternative cooperative societies Act	K4

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	1	2	3	3	3	1	3	3	3	3
CO2	3	3	2	1	3	3	3	2	2	3	3	3
CO3	3	3	3	3	2	3	3	3	2	3	3	3
CO4	3	3	3	3	2	3	3	3	2	3	3	3
CO5	3	3	3	3	2	3	3	3	2	3	3	2

Marketing Management

Course Code: 24COPP0313

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

Course Objectives

The objectives of this course are:

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 institutions
- 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 institutions.
- Unit V Marketing System and Structures in India:** Organised and unorganized marketing System-marketing structures and functionalities-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 Baines Paul, Chris Fill and Page Kelly (2013). **Marketing**, Asian Edition; Oxford University Press, New Delhi.
- 2 Kotler, Philip, Kevin Lane Keller (2016). **Marketing Management**: Pearson Education, New Delhi.
- 3 Nair Rajan (2002), **Marketing**, S.Chand & Co, New Delhi.
- 4 Philip Kotler (2012), **Principles of Marketing Management**, Prentice Hall India, New Delhi.
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- 7 Varshney & Gupta (2008), **Marketing Management**, S.Chand & Co, New Delhi.

Course Outcome

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	PSO7
CO1	3	3	3	2	2	3	1	3	3	1	2	1
CO2	3	3	3	2	2	3	1	3	3	1	2	1
CO3	3	3	3	1	2	3	3	3	3	1	2	1
CO4	3	3	3	2	2	3	3	3	3	1	3	2
CO5	3	3	3	2	2	3	3	3	3	1	3	3

Operations Management

Course Code: 24COPP0314

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

Course Objectives

The objectives of this course are:

- 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 :Materials Management - Functions - Types of Materials required by an Industry - Importance of Materials Management - Types of Purchase - Materials Planning and Control - Methods of purchasing - Vendor Rating

Unit II: Inventory Management: Definition - Inventory Vs Materials Management - Essentials of Inventory Management- Prerequisites of a scientific inventory management system - Importance of inventory management - Types of Inventories

Unit III :Store keeping & Inventory Pricing: Meaning and Significance Stores system - Functions of Stores - Duties of storekeeper - Layout and Location of Stores - Factors affecting the selection of pricing method - Methods of pricing - Types of pricing - Pricing tools

Unit IV :Production Management and Planning: Scope of Production Management - Definition - Functions of Production Management - Production Planning - Importance- Factors which decides the success of Production Planning - Steps in Production Planning and Control - Routing - Loading - scheduling – dispatching and follow up - Quality control

Unit V :Capacity Utilization & Productivity: Capacity Concept - Determinants of Effective Capacity - Why to use maximum capacity? - How to measure capacity utilization? - Basis of measuring capacity - Reasons for under utilization of capacity - Productivity- Definition - Importance of Productivity - Factors affecting Productivity - Ways of increasing Productivity - Measurement of Productivity

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.
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4. Gopalakrishnan, P.(2017), **Purchasing and Materials Management**, McGraw Hill Education.
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Course Outcome

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	PSO7
CO1	3	3	3	2	2	3	1	3	3	1	2	1
CO2	3	3	3	2	2	3	1	3	3	1	2	1
CO3	3	3	3	1	2	3	3	3	3	1	2	1
CO4	3	3	3	2	2	3	3	3	3	1	3	2
CO5	3	3	3	2	2	3	3	3	3	1	3	3

Discipline Centric Elective – 1
AGRIBUSINESS AND COOPERATIVES

Course Code: 24COPP03D1

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

Course Objectives

The objectives of this course are:

- 1 To understand concept of the agribusiness
- 2 To explain the concept of agribusiness in cooperative organizations.
- 3 To make them understand the agribusiness marketing and market structure
- 4 To expose to the functioning of agribusiness industries
- 5 To explain the institutions supporting agribusiness cooperatives for their sustainability

Course Contents

- Unit I Salient features of rural economy with special References to underdeveloped Countries:** Place of agri business in rural economy – Meaning and scope of agri business – Production, Cost, Supply and Price determination and Income policy.
- Unit II Constraints in Agribusiness:** Competition and the market, nature of demand and supply of agri products, infrastructure, transport, warehousing, social and Cultural factors, and resources utilization.
- Unit III Marketing of Agricultural Commodities:** Opportunities in agribusiness, Agricultural extension services, marketing of agricultural inputs, various services in the field of agricultural procurement and processing services.
- Unit IV Agro – based industries:** horticulture based industries in the small, medium and Large sectors – linkages with the national economy – export potential
- Unit V Role of Promotional Agencies:** NCDC, NAFED, NABARD, Small Farmer Agri Business Consortium – Primary and State level Cooperative Marketing Cooperatives – importance of collective bargaining and organized selling – Agro-processing Cooperatives and group enterprises.

References

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2. Armstrong Emmanuel Ogidi, (2017), **Agribusiness and Cooperative Management**, LAP LAMBERT Academic Publishing, India
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Course Outcome

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

CO 1	explain the place of agribusiness in rural economy and prospects of agribusiness	K2
CO 2	identify the possible constraints in agribusiness	K3
CO 3	perform various services in the field of agricultural procurement and processing	K4
CO 4	identify the export potentials of agro based industries	K4
CO 5	explain the roles of cooperative federations as promotional agencies of agribusiness	K3

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	1	3	1	3	2	1	1	3	3	2
CO2	3	3	2	2	2	3	2	2	2	3	3	2
CO3	3	3	2	3	2	3	2	2	2	2	2	2
CO4	3	3	3	2	3	3	2	3	2	2	2	3
CO5	3	3	3	2	3	3	2	3	2	2	2	3

Discipline Centric Elective - 2
ENTERPRISE RESOURCE PLANNING

Course Code: 24COPP03D2 (Credit: 3 Hours: 3 CFA: 40 ESE: 60)

Course Objectives

The objectives of this course are:

1. To gain knowledge on the concept of ERP and its relevance to modern business
2. To understand the use of ERP in integrating business processes
3. To explain the concept of core business processes
4. To explain the modules of ERP
5. To expose on recent developments and future directions on the application of ERP

Course Contents

- Unit I Enterprise:** An Overview: Business Functions and Business Processes, importance of Information: Characteristics of information; Types of information System: Components of an information system; Different types of information systems; Management information system, Enterprise Resource Planning: Business modelling; Integrated data model.
- Unit II Introduction to ERP:** Defining ERP, Origin and Need for an ERP System, Benefits of an ERP System, Growth of ERP Market, Reasons for the Failure of ERP Implementation: Roadmap for successful ERP implementation
- Unit III ERP and Related Technologies:** Business Process Re-engineering, Management Information systems, Decision Support Systems, Executive Information Systems- Advantages of EIS; Disadvantages of EIS, Product Life Cycle Management, Supply Chain Management, ERP Security.
- Unit IV ERP Modules Structure:** Finance, Sales and Distribution, Manufacturing and Production Planning- Material and Capacity Planning; Shop Floor Control; Quality Management; Materials Management- Pre-purchasing; Purchasing; Vendor Evaluation; Inventory Management and Invoice Verification and Material Inspection. ERP: Purchasing Perspective - Sales and Distribution Perspective - CRM Perspective - HR Perspective - Inventory Management Perspective - Finance Perspective.
- Unit V Future Directions in ERP:** New Trends in ERP, ERP to ERP II-Implementation of Organisation-Wide ERP, Development of New Markets and Channels, Latest ERP Implementation Methodologies, ERP and E-business.

References

1. Alexis Leon, **ERP Demystified**, Tata McGraw Hill
2. Alexis Leon, (2008) **Enterprise Resource Planning**, second edition, Tata McGraw-Hill.
3. Jagan Nathan Vaman, (2008) **ERP in Practice**, Tata McGraw-Hill
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8. Sinha P. Magal and Jeffery Word, (2012) **Essentials of Business Process and Information System**, Wiley India.

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Course Outcome

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

CO 1	explain the concept of ERP and its importance to business	K3
CO 2	develop model for E-commerce architecture for any application	K3
CO 3	describe the advantages, strategic value, and organizational impact of utilizing an ERP system for the management of information	K6
CO 4	demonstrate on integrating data and transactions ERP system to manage the sales order process, production process, and procurement process.	K5
CO 5	evaluate organizational opportunities and challenges in the design system within a business scenario.	K6

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	1	2	3	1	3	3	1	2	3
CO2	3	3	3	1	2	3	1	3	3	1	2	3
CO3	3	3	3	1	2	3	3	3	3	1	2	3
CO4	3	3	3	2	2	3	3	3	3	1	3	3
CO5	3	3	3	2	1	3	3	3	3	1	3	3

Discipline Centric Elective -3
Modern Banking Practice in Cooperatives

Course Code: 24COPP03D3

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

Course Objectives

The objectives of this course are:

- 1 to understand the basic concepts in banking practices in cooperation
- 2 to learn about the technological impact in banking operations
- 3 to understand the back office support for core banking
- 4 to understand the recent developments in fund transfer system
- 5 to explain the recent changes in the banking policies

Course Contents

- Unit I Cooperative Banking System:** Cooperative Banks – Features of Banking Regulations Act (AACCS) – Structure and functions of Cooperative Banks in India
- Unit II Branch Operation in Cooperative Banks:** Introduction and Evolution of Bank Management –Technological Impact in Banking Operations – CBS - Total Branch Computerization – Concept - Opportunities –Challenges.
- Unit III Cooperative Bank Back Office Operations** – Bank back office management – inter branch Reconciliation – treasury management – FOREX Operations – Risk Management - Data Base Information System.
- Unit IV Technology in Funds Transfer:** Real Time Gross Settlement (RTGS) - National Electronic Fund Transfer (NEFT) - ATM - Credit Cards - Debit Cards Unified Payments Interface, green banking, mobile and internet banking,
- Unit V Policy Reforms:** Prudential Norms – Global banking regulations - BASEL Accords-3 - KYC – KYB - CIBIL –CRISIL - Banking Ombudsmen Scheme – 24 x7 banking operations – RBI recent guidelines applicable to cooperatives

References

1. Boscia, V. (et al.) (2009) **Cooperative Banking: Innovations and Developments**, Macmillan Publishers India Private Limited.
2. Dr.P.K Srivastava (2020) **Banking Theory and Practices**, Himalaya Publishing House, Bombay.
3. Indian Institute of Banking and Finance (2017), **Co-Operative Banking: Principles, Laws and Practices**, Macmillan Publishers India Private Limited
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6. Nakkiran and John Winfred. (1988), **Co-operative Banking in India**, Rainbow publications,.
7. O.P.Agarwal (2019) **Modern Banking of India**, Himalaya Publishing House, Bombay.
8. Shelagh Heffernan (2001) **Modern Banking**, John Wiley & Sons Inc., USA

Course Outcome

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

CO1	explain the features, structure and functions of cooperative banks in India	K3
CO 2	appraise technological Impact in Banking Operations	K3
CO 3	explain the bank back office management practices in cooperatives	K3
CO 4	describe the technologies adopted in fund transfer by the cooperatives	K3
CO 5	explain various policy reforms in practicing modern banking in cooperatives	K3

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	3	3

Modular Course -1 Computerised Accounting and GST

Course Code: 24COPP03M1

(Credit: 2 Hours: 2 CFA: 50)

Course Objectives

The objectives of this course are:

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 (2024), **GST Made Easy - Answer to All Your Queries on GST**, Taxmann Publications, New Delhi
- 2) Datey V.S (2024), **GST Ready Reckoner**, Taxmann Publications, New Delhi
- 3) Gupta S.S. (2024), **GST: Law and Practice**, Taxmann Publications, New Delhi
- 4) Mohan Kumar K and Rajkumar S (2009), **Computer Applications in Business**, Mc Graw Hill, 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, (2024) **GST Manual**, New Delhi
- 8) Vishal Soni (2008), **Computer Applications for Management**, Himalaya Publishing House, Mumbai.
- 9) Yogendra & Vandana Bangar (2024), **Beginner's Guide to GST**, Aadhya Prakashan, Allahabad.

Course Outcome

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	PSO7
CO1	3	3	3	1	2	3	1	3	3	1	2	3
CO2	3	3	3	1	2	3	1	3	3	1	2	3
CO3	3	3	3	1	2	3	3	3	3	1	2	3
CO4	3	3	3	2	2	3	3	3	3	1	3	3
CO5	3	3	3	2	1	3	3	3	3	1	3	3

Modular Course – 2 Direct Taxation and Cooperatives

Course Code: 24COPP03M2

(Credit: 2 Hours: 2 CFA: 50)

Course Objectives

The objectives of this course are:

1. To understand the historical development of taxation in India
2. To understand the significance of Income Tax
3. To apply different provisions of Income Tax Act 1961
4. To prepare tax planning in cooperatives
5. To have hands on training in filing of income tax returns

Course Contents

- Unit I Tax:** Meaning, importance; canons of taxation; types - direct tax, indirect tax - meaning, Tax Laws: overview of Central Excise Act 1944, Central Excise Tariff Act 1985, and Customs Act 1962, Customs Tariff Act 1975, Income Tax Act 1961, Central Sales Tax 1956.
- Unit II Income Tax:** meaning, history, importance, important definitions as per the Income Tax Act 1961- **Provisions of Income Tax Act 1961:** Rates of taxes applicable for different types of assesses, concept of previous year and assessment year, basis of charge, scope of total income, deductions from gross total income, computation of income tax – TDS. Income Tax provisions for Cooperatives.
- Unit III Profits & Loss of Business or Profession:** Meaning of Business or Profession, Computation of Profits and Loss of Business or Profession of an Individual – Computation of Capital Gains and losses.
- Unit IV Tax Planning in Cooperatives:** concept, significance, problems of tax planning, tax evasion and tax avoidance, method of tax planning in Cooperatives.
- Unit V Computer applications in income tax and tax planning** - online registration and Submission in Cooperatives – Income Tax Filing and Returns in Cooperatives.

References

1. Girish Ahuja & Ravi Gupta (2016) **Systematic Approach to Taxation**, CCH India, New Delhi
2. Girish Ahuja and Ravi Gupta (2014), **Professional Approach to Direct Taxes**, Bharat Law Houses Pvt Ltd, New Delhi.
3. Hariharan (2015), **Income Tax Law & Practice 2015-16**, Vijay Nicole Imprints Pvt Ltd, Chennai
4. Lal.B.B. (2013), **Income Tax Law and Practice**, IK International Publishing House Pvt Ltd., 33rd Edition.
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6. Mittal Preeti Rani & Bansal Anshika(2020), **Income Tax Law and Practice**, Sultan Chand & Sons, New Delhi.
7. Nabhi (2024), **Income Tax Law Guidelines & Mini Ready Reckoner along with Tax Planning (2024-22 & 2022-23.)**”, Nabhi Publications

8. Pradeep .S.Shah & Rajesh. S. Kadakia(2024), **Taxmann’s Master Guide to Icome Tax Act**, 31st Edition, Taxmann Publications Pvt Ltd, New Delhi.
9. Vinod K. Singhania & Dr. Monica Singhania (2016) **Students Guide to Income Tax**, Taxmann Publications Pvt. Ltd, New Delhi.
10. Vinod K.Singhania & Kapil Singhania (2024), **Income Tax Law and Practice Professional Edition**, Taxmann Publications Pvt Ltd, New Delhi.
11. Vinod K.Singhania. (2024), **Direct Taxes Ready Reckoner**, Taxmann Publications Pvt Ltd, New Delhi, 45th Edition, For the Academic Year – 2024-22 & 2022-23.

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Course Outcome

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

CO1	trace the historical development of direct taxation in India	K2
CO 2	explain the significance of income tax	K3
CO 3	calculate income from different sources and ascertaining the taxable income	K4
CO 4	calculating the net income tax after exemptions and deductions	K5
CO 5	file income tax returns online	K5

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	3	3

Modular Course – 3
Insurance and Risk Management

Course Code: 24COPP03M3

(Credit: 2 Hours: 2 CFA: 50)

Course Objectives

The objectives of this course are:

1. To understand on the basic concepts of risk
2. To understand the basic concepts on insurance
3. To learn about the features and classifications of life insurance
4. To learn about the features and classifications of general insurance
5. To explain on claim settlement procedures

Course Contents

- Unit I Risk:** Meaning and types of risks - Managing risk - Risk evaluation and prediction - Risk retention and transfer
- Unit II Insurance:** Insurance and Insurance Contracts - Principles of utmost good faith - Insurable interest - proximity clause - contribution to subrogation and indemnity
- Unit III Life Insurance:** Features and classification of policies - Assignment - Nomination - Survival Benefits
- Unit IV General Insurance:** Types of General Insurance - Salient features of insurance related to Fire - Motor - Marine - Health - Crop - Micro Insurance
- Unit V Underwriting and Claim settlement procedures:** Meaning & Fundamentals of underwriting - Sources of underwriting information - Underwriting of Life Insurance - Underwriting of General Insurance - Claim procedure - Role of insured & insurer in claim settlement.

References

1. Gupta P.K. (2016) **Essentials of Insurance and Risk Management**, Himalaya Publishing House, Bombay.
2. Gupta S.L., Mittal Alka (2013) **Principles of Insurance and Risk Management**, Sultan Chand & Sons, New Delhi.
3. Loomba Jatinder (2014) **Risk Management and Insurance Planning**, PHI Learning, New Delhi.
4. Mart S Dorfman & David A Cather (2013) **Introduction to Risk Management & Insurance**, Prentice Hall India Learning Private Limited, New Delhi.
5. Rejda E. George & McNamara Michael, (2017) **Principles of Risk Management and Insurance**, London, United Kingdom.
6. Sunil Kumar (2017) **Insurance and Risk Management**, Galgotia Publishing Company, Delhi
7. Sunil Kumar (2020) **Fundamentals of Insurance and Risk Management**, JSR Publishing House Ltd, New Delhi

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Course Outcome

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

CO 1	explain the concept of risk and management	K2
CO 2	describe the concept and importance of insurance	K2
CO 3	classify various life insurance products and their benefits	K4
CO 4	classify various general insurance products and their uses	K4
CO 5	prepare the basis of claim settlement forms for various insurance products	K6

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	3	2	2	2	3	2	3	3	3	2
CO2	2	3	3	1	3	2	3	3	2	3	3	3
CO3	2	3	3	2	3	2	3	3	3	3	3	3
CO4	2	3	3	2	3	2	3	3	3	3	3	3
CO5	3	2	2	2	2	2	2	2	2	2	2	2

Summer Placement

Course Code: 24COPP0316

(Credit: 2 CFA - 50)

Course Objective

The objective of this course is:

- to understand the practical aspects of cooperatives at different sectors

Methodology

After the second semester examination all students will have to undergo Summer Training of 4 weeks of durations with an objective of enriching their practical knowledge in the general working and managerial aspects of various types of cooperative organizations (industrial / business / service organizations) and developing among the students managerial, leadership, skills initiatives and motivation to adopt management practices.

Guidelines for Summer Training

- Detailed study of the latest Annual Report, Audit Reports and Financial Statements
- Detailed study of the by-laws
- Discussion with the office-bearers and members regarding the working, problems, future plans, etc.
- Detailed study of the management techniques adopted in the organizations
- Records are to be submitted to the Supervisor in charge immediately after the Summer Training
- The students have to submit two reports neatly typed (in A4 sheet, one sided only by using Times New Roman font with 13 size, & 1.5 space) and each report should not be less than 25 pages covering all the managerial aspects.

Criteria for Assessment

- Summer Training Record Maintenance
- Seminar Report Presentation

The Summer Training Report will be assessed by a Team of Examiners consisting of Supervisor and another member of the faculty 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 marks will be included in the third semester of the programme. The weightage of marks for Report will be:

Evaluation of Report (Supervisor)	20
Evaluation of Report (External Member – within the department)	20
Joint Viva-Voce	10
Total Marks	50

Course Outcome

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

CO1	Gain practical knowledge on the general working of various types of agricultural and non-agricultural business organizations and other development agencies.	K6
CO 2	Capacity to appreciate and understand the working of the above organizations	K6
CO 3	Detailed study of the latest Annual Report, Audit Reports and Financial Statements	K6
CO 4	Discussion with the office-bearers and members regarding the working, problems, future plans, etc.	K6
CO 5	Detailed study of the management techniques adopted in the organizations	K6

Mapping of COs with POs and PSOs

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3

Village Placement Programme

Course Code: 24COPP03V1

(Credit: 2 CFA: 50)

Course Objectives

The objectives of this course are:

- 1) to understand the different facets of the rural community
- 2) to comprehend and relate classroom learning to field realities.
- 3) to share development information with the people
- 4) to identify the rural issues and problems at the rural settings and come out with suitable solutions
- 5) to discuss with the people and to come out with suitable solutions for betterment of the community

Course Contents

- Appraisal and economic conditions of villages – PRA methods – surveys
- Understating and analyzing resource base and occupational pattern.
- Assessing the pattern of resource flow in the village
- Documentation of the functioning of rural institutions
- Conducting case studies on
 - Cooperatives
 - CPR
 - Rural economic organization/entities
 - Rural community based organizations
 - Educational institutions
 - Religious institutions
- Awareness programme on organic farming, marketing of agricultural produces through marketing cooperatives, value addition etc.,
- Sensitization sessions on rural business / livelihood opportunities
- Documentation and sharing of the extension experiences

Assessment

The faculty member in-charge of the programme, shall assess the performance of the students. The total marks for the course is 100. The criteria for assessment and maximum marks for each criterion are presented.

Sl. No.	Criteria	Marks
1	Involvement in shramdhan, Response to task and amount of effort taken towards the completion	10
2	Organizing and decision making, Putting creative ideas into action	10
3	Participation in interaction and discussion	15
4	Ability to adjust and work in teams	15
5	Knowledge of problem and issues	20
6	Diary maintenance and report writing	30
	Total	100

The faculty member in-charge shall submit the mark statements for the course on Village Placement Programme to the Controller of Examinations through the Head of the Department immediately after the completion of the VPP.

Course Outcome

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

CO 1	gain General awareness on the rural realities, issues and problems	K6
CO 2	gain and apply comprehensive knowledge, skill and attitude to work in rural areas	K6
CO 3	apply observation, interaction, analytical and reporting skills	K6
CO 4	develop Personality	K6
CO 5	enhance team spirit	K6

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3

Semester - IV
International Business

Course Code: 24COPP0417

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

Course Objectives

The objectives of this course are:

- 1 To understand the significance and management of International business operations
- 2 To analyse the Global business environments, the pattern and structure of world trade
- 3 To analyse the significance and implications of Regional Economic Integration.
- 4 To understand the concept of FDI and its importance in the economy.
- 5 To study the recent trends in the operations of MNCs and practices relating to FOREX.

Course Contents

- Unit I Introduction:** International Business: Nature, Scope & Evolution of International Business, IB model, Stages of IB, International business approaches- goals for international trade- Difference between IB and Domestic business, India's involvement in International Business.
- Unit II International Business Environment:** Framework for analysing International Business Environment. Modes of entry into international business - Pattern and structure of world trade in goods and services - Global Production, Outsourcing and Logistics
- Unit III Regional Economic Integration:** SAARC- ASEAN, EU, USMCA-NAFTA, ADB, Regional Economic Cooperation - India and GATT/WTO and Trade Liberalization- World Bank. Groups, IMF.
- Unit IV Multinational Corporations:** Definition-Organizational Models- Factors- MNCs and role in India- India's MNCs- FDI- Factor Influences- Cost and benefits of FDI- trends in FDI- Ethics in International Business.
- Unit V International Finance and Foreign Exchange:** International Finance- Global Capital- Foreign Exchange and Market Rate- Convertibility of Rupee, Balance of Payment Current and Capital Accounting System -. Instruments: GDR, ADR, FIIs- their role in Indian Capital Market

References

1. SubbaRoaP (2017) International Business-Text and cases, HPH, New Delhi
2. Batra G.S.&R.C.Dangwal (2003), **International Business : New Trends**
3. Charles W. L. Hill and G. Tomas M. Hult(2021), **International Business: Competing in the Global Marketplace**, Tata McGraw Hill, New Delhi
4. Donald A. Ball, (2015) **International Business**, Tata McGraw Hill, New Delhi
5. Francis Cherunilam (2003), **International Business**, HPH, New Delhi
6. Justin Paul, (2006) **International Business**, Prentice Hall India, New Delhi.
7. V K Bhalla,(2024) **International Business**, S.Chand, New Delhi.

Course Outcome

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

CO1	explain the significance and managerial aspects of international business	K3
CO 2	analyse the pattern, structure and implications of world trade	K4
CO 3	analyse the implications of Regional Economic Integration	K4
CO 4	explore the recent trends in the operations of the MNCs.	K4
CO 5	analyse the implications of foreign exchange operations	K4

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	2	2	2	1	2	2	1	2	2
CO2	2	2	2	1	2	2	2	2	2	2	2	2
CO3	2	3	3	2	1	2	1	3	3	3	3	2
CO4	2	3	3	2	3	2	1	3	3	1	2	2
CO5	2	2	2	2	2	2	2	2	2	2	2	2

Strategic Management

Course Code: 24COPP0418

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

Course Objectives

The objectives of this course are:

1. to understand the concept and approaches to strategic management
2. to understand different business strategies
3. to apply business strategies to different functional areas of management
4. to explain different stages of strategy implementation
5. to understand the techniques of strategic evaluation

Course Contents

- Unit I Concept of Strategy:** Defining strategy, levels at which strategy operates, strategic Planning, Strategic Management Process, Approaches to strategic decision making, Mission and purpose, objectives and goals, Policy, Strategic Business Unit(SBU). **Environmental Analysis and Diagnosis:** Concept of environment and its components; environment scanning and appraisal; organizational appraisal; strategic advantage analysis and diagnosis; SWOT analysis, SAP analysis.
- Unit II Strategy Formulation and Choice of Alternatives:** Strategies – modernization, diversification, integration; merger, take-over and joint strategies; turnaround, divestment and liquidation strategies; process of strategic choice – industry, competitor and factors affecting strategic choice; generic competitive strategies – cost leadership, differentiation focus, value chain analysis, bench marking and service blue printing
- Unit III Functional Strategies:** Marketing, production / operations R&D – HR and finance.
- Unit IV Strategy Implementation:** Inter-relationship between formulation and implementation; issues in strategy implementation; Resource allocation. Strategy and structure; structural considerations, structures for strategies; organizational design and change
- Unit V Strategy Evaluation:** Overview of strategic evaluation; techniques of strategic evaluation, role of information in strategic evaluation – MIS and MDSS.

References

1. Aswathappa, K., (1996) **Business Environment for Strategic Management**, Himalaya Publishing House, New Delhi
2. Cherunilam, Francis, (1997) **Strategic Management**, Himalaya Publishing House, New Delhi.
3. Hax Majluf, (1998), **Strategy: Concept and Process, Pragmatic Approach**, Prentice Hall, New Delhi.
4. Hatten Hatten, **Effective Strategic Management Analysis and Action**, Prentice Hall, New Delhi.
5. Srivastava, R.M., **International Strategic Management**, Himalaya Publishing House, New Delhi.

Course Outcome

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

CO1	describe the strategic management process, scan and analyse the business environment	K3
CO 2	scan and analyse the business environment	K4
CO 3	formulate appropriate business strategies	K5
CO 4	implement the strategies as formulated by the organization	K6
CO 5	evaluate the business strategies appropriate techniques	K6

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	2	2	1	2	2	2	1	1	3	1
CO2	3	2	3	3	3	3	3	3	2	2	3	2
CO3	3	3	2	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	3	2

Business Analytics for Decision Making

Course Code: 24COPP0419

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

Course Objectives

The objectives of the course are:

1. to understand the history and evolution of business analytics
2. to explain the recent developments in the business analytics and its tools.
3. to understand the big data and data mining in business setting
4. to understand the KPI and performance management
5. to assess the BI and CRM and ERP

Course Contents

- Unit I Overview of Business Analytics:** Definition, Evolution, Architecture, Benefits, Future- Business, Analytics as Solution for Business Challenges. Unstructured Data Analytics, Balanced Scorecard, Dashboards, KPI based on Dashboard and Scorecard, - LOFT effect, Data Quality, Master Data Management, Data Profiling.
- Unit II Introduction to Descriptive Analytics:** Visualizing and Exploring Data, Descriptive Statistics, Sampling and Estimation, Introduction to Probability Distributions - Introduction to Predictive Analytics, Predictive Modelling (Logic-driven models and data driven models) - Introduction to Prescriptive Analytics, Prescriptive Modelling, Non-linear Optimization
- Unit III Big data analytics:** Data mining and Data warehouse- Visualization/ Data Issues Organization/sources of data Importance of data quality - Dealing with missing or incomplete data- Data Classification - data mining process – Decision modelling.
- Unit IV Measures, Metrics, KPIs and Performance Management:** definition – Measurement system terminology – Role of Metrics and metrics supply chain – fact based decision making and use of KPIs – potential source for metrics. Enterprise Reporting – Report standardization – Balanced score card – dashboards – scoreboards vs. dashboards.
- Unit V Business Intelligence in Real world:** Business Intelligence and mobility – Business Intelligence and cloud computing – Business Intelligence for ERP systems –Social CRM and Business Intelligence.

References

1. Wiley (2015), **Fundamentals of Business Analytics**, Revised Edition
2. Haydn Thomas - Demonoid. (2015), **Business Analysis Fundamentals** Pearson Revised Edition
3. PurbaHaladyRao (2013), **Business Analytics an application focus**, PHILearning Private Limited, Delhi

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3. <https://www.guru99.com/r-tutorial.html>
4. <https://support.microsoft.com/en-gb/excel>
5. <https://www.excel-easy.com>

Course Outcome

Upon completion of the course the graduates would be able to:

CO1	trace the history and evolution business analytics	K2
CO 2	explore the recent developments in business analytics tools.	K3
CO 3	analyse the big data and data mining	K4
CO 4	apply the KPI and for performance management	K5
CO5	assess the BI and CRM and ERP	K5

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	1	2	3	1	3	3	1	2	3
CO2	3	3	3	1	2	3	1	3	3	1	2	3
CO3	3	3	3	1	2	3	3	3	3	1	2	3
CO4	3	3	3	2	2	3	3	3	3	1	3	3
CO5	3	3	3	2	1	3	3	3	3	1	3	3

Modular Course -1

MIS and Computer Applications in Cooperative Enterprises

Course Code: 24COPP04M1

(Credit: 2 Hours: 2 CFA: 50)

Course Objectives

The objectives of the course are:

1. To understand the concept of MIS
2. To understand the importance of MIS in credit cooperatives
3. To understand the uses of MIS in non-credit cooperatives
4. To explain the uses of MS office applications in business
5. To explore the recent developments in application of MIS in business

Course Contents

Unit I: Management Information System-definition, importance, role of MIS in business– Information technology Vs information system-functional information system - DSS, TPS, ESS. System analysis and design overview, system development life cycle –designing MIS implementation and evaluation of MIS.

Unit II: MIS in Credit Cooperatives: Coverage of Membership- Kisan Credit Card (KCC) Scheme-Crop-wise Loan Disbursement-Loans Issued for Crops Notified Under Crop Insurance Scheme- Medium and Long Term Loans Issued during the year-according to categories of Borrowers- Demand Collection and Balance Statement - Period wise classification of overdues -Asset Classification and Provisioning Requirements -Action Taken Against Defaulting Borrowers - Stock Position - Cash Credit Limits with DCCB- Sanctions and Operations of Limits in respect of Non-Credit Activities -Details of Deposits Mobilised-Growth in Share Capital - Statement Showing Work Position -Progress Report -Statement for Internal Control – Set of Performance Indicators for PACS-Periodical/Annual Report – Business Ratios – Concise-Structure of Balance Sheet-Financial Ratios -Cash Flow Statement.

Unit III MIS in Non-Credit Cooperatives: Coverage of Membership – MIS in procurement of raw materials and processing – inventory Management - Cash Credit Limits with DCCB- Sanctions and Operations of Limits in respect of Non-Credit Activities - Details of Deposits Mobilised-Growth in Share Capital - Statement Showing Working Capital Position - Progress Report - Statement for Internal Control – Set of Performance Indicators - Periodical/Annual Report – Business Ratios – Concise-Structure of Balance Sheet-Financial Ratios -Cash Flow Statement.

Unit IV Application of MS office in cooperatives: features and hands on practices of MS Word , MS Excel, MS Access, MS Power Point

Unit V Recent Developments in IT for business applications: ERP, Cloud Computing, e-commerce.

References

1. Joyce Cox, Joan Preppernau, Steve Lambert and Curtis Frye, (2007) **Microsoft Office System: Step by Step**,
2. Alexis leon and Mathew leon, (2011) **Internet for everyone**, 2/e, Vikas publication, New Delhi,.

3. Government of Tamil Nadu (2012), **Cooperative Audit Manual**, Department of Cooperation.
4. Krishnasamy O.R (1992), **Cooperative Account Keeping**, Oxford IBH Co, Ltd., New Delhi.
5. Manickavasagam, P (1989), **A Treatise on Cooperative Account Keeping**, Rainbow Publications, Coimbatore.
6. Samiuddin, Mahfoozur Rahman and Hifzur Rehman (1989), **Cooperative Accounting and Auditing**, Himalaya Publishing House, New Delhi.

e-Resources

1. www.nabard.org

Course Outcome

Upon completion of the course the graduates would be able to:

CO1	describe the need for MIS in the business organisation	K2
CO 2	apply MIS in the credit cooperatives for decision making	K3
CO 3	apply MIS in the non-credit cooperatives for decision making	K3
CO 4	practice MS Office applications in cooperatives	K4
CO5	explore the recent developments in IT for cooperatives	K4

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	3	3

Modular Course 2 Intellectual Property Rights

Course Code: 24COPP04M2

(Credit: 2 Hours: 2 CFA: 50)

Course Objectives

The objectives of this course are:

- to understand the concepts and forms of IPR
- to analyse the role of intellectual property in growth and development
- to understand protection of intellectual property
- to apply the intellectual property rights in international institutions
- to learn the commercialization of intellectual property rights

Course Contents

- Unit I Concepts and forms of IPR:** Concepts of Property and Intellectual Property – Types of Intellectual Properties – Theories of Intellectual Property - Emerging issues in intellectual Property – Intellectual Property Rights Concepts – Indian Scenario of IPR
- Unit II Role of IP in Growth and Development:** Intellectual Property as an instrument of Development – Patents: Role of patents in promoting invention, innovation and technology development – Copyrights: Cultural and Economic importance of copyrights – differences between Patents and Copyrights – Trade mark: Registration, Kinds, and Remedies.
- Unit III Protection of IP:** Need for Protecting Intellectual Property - Policy consideration – National Perspectives and International demands – Acquisition and maintenance of Intellectual Property Rights – Geotag (Geographical Indications)
- Unit IV IPR and International Institutions:** World Intellectual Property Organization (WIPO): Mission and Structure - Functions of WIPO – Membership of WIPO – World Trade Organization (WTO): Principles – Structure – Dispute Settlements - Agreements – Agreements between the WIPO and WTO.
- Unit V IPR and Commercialisation:** Commercialisation of Intellectual Property Rights by licensing – Determining the financial value of Intellectual Property Rights – Negotiating payment terms in Intellectual Property transaction - Intellectual Property Rights in the Cyber World.

References

- 1) Elizabeth Webster, Derek L. Bosworth (2016), **The Management of Intellectual Property**, Edward Elgar Publishing, New Delhi.
- 2) Harshal Liladhar Tare (2020), **General Course on Intellectual Property Rights – A Complete Guide**, International Kindle, New Delhi
- 3) Jason Rantanen (2024), **Introduction to Intellectual Property Rights: Cases and Questions - 2024**, International Kindle, New Delhi
- 4) Khushdeep Dharni and Neeraj Pandey (2014), **Intellectual Property Rights**, Eastern Economic Edition, New Delhi
- 5) Narayanan P (2000), **Intellectual Property Law**, Eastern Law Book House, New Delhi
- 6) Virendra Kumar Ahuja (2017), **Law Relating to Intellectual Property Rights**, LexisNexis, New Delhi

Course Outcomes

Upon completion of the course the graduates would be able to:

CO1	explain the concepts and forms of IPR	K2
CO 2	know the role of intellectual property in growth and development	K2
CO 3	inspect the protection of intellectual property	K2
CO 4	apply the intellectual property rights in international institutions	K3
CO 5	commercialisation of intellectual property rights	K2

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	2	2	1	2	2	2	1	1	3	1
CO2	3	2	3	3	3	3	3	3	2	2	3	2
CO3	3	3	2	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	3	2

Modular Course – 3

Project Planning and Evaluation

Course Code: 24COPP04M3

(Credit: 2 Hours: 2 CFA: 50)

Course Objective

The objectives of the course are:

- To understand the concepts of project planning and evaluation.
- To understand the process of project identification and conduct feasibility studies
- To gain knowledge on the application of different project appraisal methodologies
- To understand the concept of project monitoring
- To understand the idea of project evaluation and application of project evaluation techniques.

Course Content

- Unit I Project:** Meaning and Definition – Objectives – Principles – Scope - Project selection - Methods of estimating project time and cost - Project cycle.
- Unit II Project Organization:** Concept – structure – types – Project network - Leadership in Project management- Project Management Cycle- Support studies- Project Environment and Identification- Feasibility Studies.
- Unit III Need Assessments:** Participatory Rural Appraisal: Meaning and Purpose – Approaches to participation - Project Review - Goals and Team members - Project Designing- Logical Frame Work Analysis (LFA)- Project Appraisal Methodology - Participatory Project Planning and its merits.
- Unit IV Project Planning:** Meaning and Definition – Objectives and Importance of Project Planning - Decision making – Project monitoring - Indicators and methodologies of monitoring - Essentials of monitoring and project control.
- Unit V Project Evaluation:** Meaning and Definition – Objectives – Gantt Chart – SWOT Analysis – Meaning, objectives and advantages of Network Analysis - Programme Evaluation and Review Technique (PERT) – Critical Path Method (CPM) - Planning for evaluation- identification and selecting the evaluation issues and criteria- information collection- objective reporting.

References

1. Choudhury.S (2013), **Project Scheduling and Monitoring in Practice**, South Asian Publishers, New Delhi
2. Goel B.B (2012), **Project Management–A Development Perspective**, Deep and Deep Publishers, New Delhi
3. Goel. B.B (1987): **Project Management- A Development Perspective**, Deep Deep Publications, New Delhi.
4. Karrar Syed (2019), **Project Management**, Authors Solutions.
5. Mattu P.K (2008), **Project Formulation in Developing Countries**, MacMillan Company of India Limited, New Delhi.
6. Mittal.AC, B.S. Sharma (2006), **Project Management**, Vista International Publishing House, New Delhi.
7. Prasanna Chandra (2006), **Projects Planning, Analysis, Selection, Financing, Implementation and Review**, Tata McGraw – Hill Education (P) Ltd, New Delhi.
8. Rao. P.C.K: **Project Management and Control**, Sultan Chand and Sons Publisher, New Delhi.

9. Sanjeev Bansal & Ritu Wadhwa(2020), **Project Planning Appraisal & Control**, Kojo Press.
10. Sharma K.R (2024), **Project Management Text and Practice**, Atlantic Publishers and Distributors Ltd.

Course Outcomes

Upon completion of the course the graduates would be able to:

CO1	understand the concepts and principles of project	K2
CO 2	identify different project organization and feasibility studies	K3
CO 3	prepare different project need assessments	K4
CO 4	aware of project planning, control and project monitoring	K2
CO 5	examine project evaluation and planning for it	K4

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	2	2	1	2	2	2	1	1	3	1
CO2	3	2	3	3	3	3	3	3	2	2	3	2
CO3	3	3	2	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	3	2

Internship: Cooperative Training

Course Code: 24COPP0420

(Credit: 3 CFA: 40 ESE: 60)

Course Objectives

The objectives of this course are:

1. to have field experience on the functioning of different types of cooperatives
2. To have knowledge on the practices, problems in various types of cooperatives at different levels.

Methodology

The Cooperative Training will be visits to and observation study of various types of cooperatives at District, Apex and National level as per the illustrative list given below. The Training should be given under the guidance and supervision of the staff in charge who should accompany the students. The students should maintain a systematic record for Cooperative Training. At the end of the training students should submit the record to the course teacher in charge.

District Level

- 1) Primary level cooperatives in different sectors
 - 2) District Central Cooperative Bank, Ltd
 - 3) District Consumer Cooperative Whole Sale Stores Ltd.
 - 4) District Cooperative Milk Producers Union Ltd
 - 5) District Cooperative Union
 - 6) Circle DR Office / JR Office
 - 7) Urban Cooperative Bank
 - 8) Agro-processing Units: Cooperative Sugar / Spinning Mills
- Apex Level:**
- 1) State Apex Cooperative Bank, Ltd
 - 2) State Cooperative Agricultural and Rural Development Bank, Ltd.
 - 3) State Cooperative Housing Federation. Ltd.
 - 4) State Cooperative Union
 - 5) State Cooperative Marketing Federation Ltd.
 - 6) Handloom Weavers Cooperative Society Ltd,
 - 7) State Urban Cooperative Bank Federation Ltd
 - 8) State Cooperative Sugar Federation Ltd
 - 9) NCDC, NAFED, IFFCO, KRIBHCO Head Office/ Regional office,
 - 10) Industrial Cooperative Bank and any other State level federations

National Level

- 1) Office / Branches of various National Level Cooperative Institutions Functioning at the State Headquarters / National Headquarters

Evaluation

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

Evaluation of Records (Staff in charge)	40
Evaluation of Records (External Member)	40
Joint Viva-Voce	20
Total Marks	100

Course Outcome

Upon completion of the course the graduates would be able to:

CO 1	Explain the functions of the district, state and national level cooperative institutions	K2
CO 2	Explain governance and management of the district, state and national level cooperative institutions	K2
CO 3	Analyse and report the roles, functions and governance of the district, state and national level cooperative institutions	K4
CO 4	Analyse the vertical linkages among the cooperatives	K4
CO5	Analyse the networking among the cooperatives	K4

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3

Dissertation

Course Code: 24COPP0424

(Credit: 6 CFA: 75 ESE: 125)

Course objectives

The objectives of this course are:

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 Dissertation work in the field of Cooperation and allied subjects during their fourth semester individually under the supervision of a faculty member of the Department. At the end of the course, students have to submit a Dissertation Report not less than 40 pages as per the format suggested under CBCS.

Evaluation

Dissertation will be assessed by a Team of Examiners consisting of Supervisor and another External Member nominated by 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 (Supervisor)	75
Evaluation of Report (External Member)	75
Joint Viva-Voce	50
Total Marks	100

Course Outcome

Upon completion of the course the graduates would be able to:

CO1	identify the researchable issues and design proposals for undertaking research in cooperatives, service and business organisations	K5
CO 2	collect, collate and analyse the data and information in a scientific way	K5
CO 3	apply appropriate statistical tools and techniques for analysing and interpreting the data	K3
CO 4	Draw inference based on the interpretation and suggest suitable measures	K5
CO 5	Prepare and present a report with all components of academic research report	K5

Mapping CO with PO and PSO

	PO					PSO						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3

Generic Elective offered to other Departments

Generic Elective -1

Accounting for Decision Making

Course Code: 24COPP02G1

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

Course Objective

- to understand the principles of accounting and analysis of Financial Statements which would enable informed decision making.

Course Contents

- Unit I Introduction to Accounting:** Definitions, Meaning and Objects of Accounting, System of Accounting, Branches of Accounting, Accounting Cycle, Functions of Accounting, Advantages and Disadvantages of Accounting, Accounting Principles: Concepts and Conventions, Computerisation of Accounting, Advantage and Limitations.
- Unit II Recording of Business Transactions:** Identification & Analysis of Transactions, Journal and Subsidiary Books, Journalising, Posting, Balancing and Preparation of Trial Balance, The concept of Error and their Rectification
- Unit III Financial Statements Analysis (FSA) and Interpretation:** Meaning and Nature of Financial Statements, Final Accounts and Balance Sheet - Tools and Methods of FSA: Comparative Statements, Common size Statements, Ratio Analysis, Funds Flow and Cash flow Statement Analysis.
- Unit IV Cost Accounting and Profit Planning:** Meaning and Purpose of Costing, Classification of Costs, Preparation and Analysis of Cost Sheet. **Marginal Costing and Break even analysis:** Cost– Volume- Profit Analysis; Different types of Break-even Points and Charts; Advantages and limitations, Applications.
- Unit V Decisions Making using Accounting Information:** Cost Concepts Associated with Decision making; Specific Management Decisions – Make or buy; Expand or buy; Expand or Contract; Change vs. Status Quo; Retain or Replace; Optimum Product Mix; Adding and Dropping a Product – activity based costing and decision making.

References

- 1) Aggarwal, J.K., R.K.Aggarwal, M.L.Sharma (2010) **Accounting for Managerial Decisions** – Ramesh Book Depot, Jaipur.
- 2) Arora M.N, (2010) **Cost and Management and Accounting: Theory and Problem**, Himalaya Publishing House, Mumbai.
- 3) Bhabatosh Banerjee (2014) **Cost Accounting: Theory and Practice**, PHI, New Delhi
- 4) Hariharan, N. and R. Palaniappan, (2012) **Cost Accounting: Theory and Practice**, I K International Publishing House, Amazon Pvt Ltd.
- 5) Jain & Narang,(2012) **Cost Accounting,Principles and Practice** S.Chand & Co, New Delhi.
- 6) Jain, S.P K.L, (2009). Narang and Simi Agarwal, **Accounting for Management**, Kalyani Publishers, New Delhi.
- 7) Kishore .R **Advance Management Accounting**, Taxman, New Delhi.
- 8) Madhav Rajan et al (2024) **Cost Accounting: A Managerial Emphasis**, Pearson, New Delhi
- 9) Maheswari S.N and S.K. Maheswari (2005) **Financial Accounting**, Vikas Publishing House, New Delhi.

- 10) Pillai R.S.N. & V. Bagavathi (2006) **Cost Accounting**, S. Chand & Company Ltd., New Delhi.
- 11) Raman B.S. (2010) **Management Accounting**, United Publishers, Mangalore.

Course Outcome

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

1. understand the accounting principles and systems of accounting
2. record the business transactions in the appropriate books and prepare Trial Balance, identify the errors and rectify them
3. prepare and analyze the financial statements and draw accounting based information
4. prepare the cost sheets and apply profit planning tools
5. utilize accounting and cost accounting information in decision making.

Generic Elective -2
Entrepreneurship Development

Course Code: 24COPP02G2

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

Course Objective

The objectives of this course are:

1. to understand the concept and the process of entrepreneurship development
2. to understand the concept and the process of rural and social entrepreneurship
3. to understand the role of promotional agencies in promoting entrepreneurship
4. to understand the concept of family business and capability improvement strategies
5. to prepare a model business plan

Course Contents

- Unit I Entrepreneurship:** Definition, Characteristics and Function of Entrepreneur- Types of Entrepreneurs- Entrepreneurship Competencies - Need for Training and Development-Phases of EDP- Self-employment Training Institutes.
- Unit II Rural entrepreneurship:** MSME Policies - Make-In India - Start-Up India - Stand- Up India. Social Entrepreneurship: Social enterprises -need - types - characteristics and benefits of social enterprises
- Unit III Institutions supporting Entrepreneurs:** Schemes and programmes of SIDBI - NABARD - KVIC- DIC for the promotion of entrepreneurs - Latest Industrial Policy of Government of India.
- Unit IV Family Business:** Importance of family business - Types - Succession in family business - Pitfalls of the family business - strategies for improving the capability of family business - improving family business performance.
- Unit V Business Plan formulation Process:** Meaning of business plan - Business plan process - Advantages of business planning - Preparing a model Business Plan for starting a new venture.

References

1. E.Gordon K.Natarajan (2017), **Entrepreneurship Development**, Himalaya Publication House, Mumbai
2. Tendon, C: **Environment and Entrepreneur**; Clugh Publications, Allahabad.
3. Siner A David: **Entrepreneurial Megabuks**; John Wiley and Sons, New York.
4. Srivastava S. B: **A Practical Guide to Industrial Entrepreneurs**; Sultan Chand and Sons, New Delhi.
5. Prasanna Chandra: **Protect Preparation, Appraisal, Implementation**; Tata McGraw Hill. New Delhi.
6. Paudey I.M: **Venture Capital - The Indian Experience**; Prentice Hall of India. New Delhi
7. Holt: **Entrepreneurship-New Venture Creation**; Prentice Hall of India. New Delhi.

e-Resources

- 1) <http://epgp.inflibnet.ac.in>,
- 2) <http://www.ediindia.org>
- 3) <http://www.wentels.com>
- 4) <https://www.youtube.com>

Course Outcome

Upon completion of the course the graduates would be able to:

CO 1	gain knowledge on the concepts of entrepreneurship	K4
CO 2	practice the various steps in the promotion of entrepreneurship	K4
CO 3	recognize and utilize the sources of business ideas and conduct feasibility studies	K5
CO 4	find out the sources of resources for entrepreneurship	K6
CO 5	apply the process of setting up of a business unit	K4

Value Added Course -1

Management of Producers Organisations

Course Code: 24COPP0VA1

(Credit: 2 Hours: 2 CFA: 50)

Course Objective

The objective of this course is:

- to understand the concept of producers organisations and management of producers organisations

Course Contents

- Unit I **Basic Concepts:** Collective vs individual actions - Basic Concepts of Producer Organisation-Structure, formation and functions of Producers Groups and POs-Different models of community institutions-Designing POs and their Federations-Board of Directors and Management: Roles, Qualities, Responsibilities-Specific and shared responsibilities of BOD, CEO, Promoting Organisations
- Unit II **Statutory Compliances Under Various Acts:** Statutory compliances under Companies Act 1956 and Companies Act 2013 – meetings and registers-Statutory compliances under Cooperatives Act – meetings and registers-Other optional licenses required to perform business activities.
- Unit III **Understanding the Markets and Stakeholder Engagement:** Analysis of current market practices – Buying and Selling of Produce-Aspirations of producers and expectations of implementing/supporting organisations versus market realities-Assessing the market need and demand: realistic versus ideal; short-term versus long term-Strategies to manage the fluctuating markets-Understanding and managing risk in short term and long term and mitigation measures-Networking and Stakeholder engagement
- Unit IV **Managing Farmer Producers Organisations:** Introduction to Human Resources and roles of the staff in the FPO Operations-Understanding basic operations, planning and execution - **FPO Financial Management:** Introduction to basics of finance in an FPO-Basics of Finance: Working Capital, Cash flow; Raising funds; Managing share capital; Investment financing- Budgeting - Costing and Profitability-Assessing the Financial position of the FPO - Internal and external auditing
- Unit V **Business Planning:** Basics of agribusiness, risks and vulnerabilities-Major components of Business Plans - Opportunities and challenges involved in running a business; - potential business at FPO level; **Accessing Finance:** Loans and investments-Understanding different financing models for the FPOs-Schemes and Guidelines for new FPOs initiative - NABKISAN and other sources of loans-Schemes and guidelines under MSMEs-Other Schemes and finances available. Case studies

References

1. ASA. 2016. **Resource book on Formation & Functioning of Farmer Producer Companies.** Action for Social Advancement, Madhya Pradesh.
2. GOI.2013. **Policy & Process Guidelines for Farmer Producer Organisations,** Department of Agriculture and Cooperation, Ministry of Agriculture, Government of India, New Delhi.

3. GOI.2013. **The Companies Act,1956. Part IX A, Producer Companies.**
4. NABARD. 2015. **Farmer Producer Organisations, Farm Sector Policy** Department & Farm Sector Development Department, NABARD, Mumbai.
5. Sukhpal Singh and Tarunvir Singh. 2014.**Producer Companies in India : Organisation & Performance.** Allied Publishers, New Delhi.

Course Outcome

Upon completion of the course the graduates would be able to:

CO 1	understand the concept of producers organisations	K2
CO 2	describe the statutory compliances of producers organisations under various Acts	K2
CO 3	understand the market and engagement of stakeholders by producers collectives	K2
CO 4	explain the concept of farmers producers organisation and their financial management	K3
CO 5	prepare business plan and assess the finance for the producers organisations	K5

Value Added Course -2

Jewel Appraisal Techniques for Managers

Course Code: 24COPP0VA2

(Credit: 2 Hours: 2 CFA: 50)

Course Objective

The objective of this course is:

- to understand the jewel making and appraise the purity of jewels

Course Contents

- Unit I **Elements:** Metal, Non- Metal, Semi – Metal - Base Metal – Alloy – Solder Alloy - Precious Metals - Cadmium (KDM) – Non Cadmium(KDM) – Covering Jewels Metal density – Hardness – Melting Point – Atomic No.
- Unit II **Introduction to Gold, Silver, Copper and Platinum** - Chemical Properties of Gold, Silver, Copper and Platinum - Karat – Carat – Weighing Scale - Increasing the gold % calculation - Decreasing the gold % calculation - % of gold and pure gold weight calculation - Refining the Gold and Silver -Destruction and non-destruction method to find gold % (Assaying) History of Hallmarking, Hallmarking System in India
- Unit III **Types of Jewels** - Soldering Alloy Preparations - Refining the Silver Process (6K Parting) - different kind of manufacturing Gold Armaments - Tools in Jewel Making - Chain Making Process - Bangle Making Process - Copper, Silver, Brass– 99.90% - 65 - Gold 92% - 88%, 92% - 88%, 85% - 80%, 85% - 80%, 75%- 65%, Copper 65%, 88%
- Unit IV **Jewel loan system** - Interest calculation for Jewel Mortgage Loan - About Touch Stone
- Unit V **Jewel Appraisal:** Appraisal Process – Appraiser – Rules of Appraiser - Appraiser Plan, Analysis, and Valuation - Aqua Regia Process.

Theory Session: 60 %

Practical Session: 40 %

Course Outcome

Upon completion of the course the graduates would be able to:

CO 1	Understand the types of metal alloy elements and their properties	K2
CO 2	Describe the properties of gold, silver, copper and platinum	K2
CO 3	Explain the process in making different types of jewels and their purity	K2
CO 4	Explain the jewel loan system and procedures in the system	K3
CO 5	Appraise and value different kinds of jewels	K6

Value Added Course -3

Management of Family Business

Course Code: 24COPP0VA3

(Credit: 2 Hours: 2 CFA: 50)

Course Objective

The objective of this course is:

- to understand the types of family business and its management in respect of finance, production, marketing and human resources.

Course Contents

- Unit I Family Business:** Meaning, Definition, Objectives, Scope, and Importance – Nature of Family Business Management – Types and characteristics of Family Business – Governance in the Family Business- Prevalence of Family Businesses in different economic systems.
- Unit II Sources of Funds:** Mobilisation and accumulation of Capital fund, Working Capital Management.
- Unit III Management of Family Business:** salient features of Production process and Marketing of products by the family business **Human Resource Management in Family Business:** Human Resource Management Practices in Family Business.
- Unit IV Emerging Trends in Family Business:** Government Schemes and support to family business - Start-ups, Special Economic Zones, e-business, - contribution of family business to economic growth and development
- Unit V Case Studies on family Business:** Managing Growth and other Challenges that Arise in an Entrepreneurial Venture - Challenges in Family Business.

Course Outcome

Upon completion of the course the graduates would be able to:

CO 1	understand the scope and objectives of family business	K2
CO 2	explain the sources of funds and working capital management practices	K2
CO 3	describe the salient features of production, marketing and human resource functions in family business	K2
CO 4	explain the emerging trends in family business	K3
CO 5	build cases and analyse family business	K5