

**L.N. GOVERNMENT COLLEGE (AUTONOMOUS),
NO. 44, T.H. ROAD, PONNERI – 601 204.
THIRUVALLUR DISTRICT, TAMILNADU.**



DEPARTMENT OF CO- OPERATION

**SYLLABUS FOR THE COURSE
B.COM. CO-OPERATION**

**CHOICE BASED CREDIT SYSTEM (CBCS)
EFFECTIVE FROM
2018 - 2019**

**L.N. GOVERNMENT COLLEGE (AUTONOMOUS)NO -44, T.H.
ROAD, PONNERI- 601 204 THIRUVALLUR DISTRICT,
TAMILNADU.**

**UG DEGREE – BACHELOR OF COMMERCE (CO-OPERATION)
B.COM - CO-OPERATION**

For candidates admitted from the Academic Year 2018- 2019 Onwards
Under Choice Based Credit System [CBCS]

REGULATIONS

1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of B.com Cooperation, shall be required to have passed the Higher Secondary Examination (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras.

2. ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the Degree only if he / she has undergone the prescribed course of study for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and also fulfilled the such conditions as have been prescribed thereof.

3. DURATION:

(a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters and the third academic year the fifth and sixth semesters respectively.

(b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY:

The Main Subject of Study for Bachelor Degree shall consist of the following.

FOUNDATION COURSES: The course shall comprise the study of:

(a) **Part –I** Tamil or any other Modern (Indian or Foreign) or Classical Languages, and

(b) **Part –II** English

(c) **Part – III** CORE COURSES consisting of (a) Main Subjects, (b) Allied Subjects (c) Application Oriented Subjects related to the Main Subject of Study and Practical's, etc., if any.

(d) **Part – IV**

1. A. Those who have not studied Tamil up to XII Std. and taken a non-Tamil language under Part – I Shall take Tamil comprising of two courses (level will be at 6th Standard)

B. Those who have studied Tamil up to XII Std. and taken a non- Tamil language under Part – I Shall take Advanced Tamil comprising of two courses.

C. Other who do not come under a+b can choose non-major elective comprising of two courses.

2. Skill based subjects (Elective) (Soft Skills).

3. Environmental Studies.

4. Value Education.

(e) **Part –V** Compulsory Extension Service

5. COMPULSORY EXTENSION SERVICE: (Part – V)

A candidate shall be awarded a maximum of 2 credits for Compulsory Extension Service.

All the students shall have to enroll for NSS / NCC/ NSO (Sports & Games) Rotract / Youth Red Cross or any other service organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31st March in a year. If a student LACKS 40 HOURS ATTENDANCE in the First Year, he / she shall have to compensate the same during the subsequent Years.

Students those who complete minimum attendance of 40 hours in One Year will get ONE CREDIT and these who complete the attendance of 80 or more hours in Two Years will get TWO CREDITS.

Literacy and Population Education Field Work shall be compulsory components in the above extension service activities.

6. SCHEME OF EXAMINATION SHALL BE GIVEN IN APPENDIX 'A'

7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

(a) Candidates shall register their names for the First Semester Examination after admission in the UG Courses.

(b) Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.

(c) Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed thereof from time to time, provided in case of a candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the Course of Study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the Course, after paying the fee for the break of study as prescribed from time to time.

8. PASSING MINIMUM:

A candidate shall be declared to have passed in each paper / practical of the Main Subject of Study wherever prescribed, if he / she secure NOT LESS THAN 40% of the marks prescribed for the examination. He / she shall be declared to have passed the whole examination, if he / she passes in all the papers and practical's wherever prescribed as per the scheme of examinations earning 140 CREDITS. He / she shall also fulfill the compulsory extension services prescribed earning a minimum of I Credit out of maximum of 2 Credits to qualify for the Degree.

9. CLASSIFICATION OF SUCCESSFUL CANDIDATE

(I) FOUNDATION COURSES

(a) **LANGUAGE OTHER THAN ENGLISH:** Successful candidates passing the examinations for the language and securing marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the **FIRST** and **SECOND** Class, respectively. All other successful candidates shall be declared to have passed the examination in **THIRD** Class.

(b) **ENGLISH:** Successful candidates passing the examination for English and securing the marks (i) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the **FIRST** and **SECOND** Class, respectively. All other successful candidates shall be declared to have passed the examination in **THIRD** Class.

(II) CORE COURSES consisting of (a) Main Subjects (b) Allied Subjects (c) Application Oriented Subjects and Practical's, etc., if any. The Students at the end of 1 year has to undergo an Institutional Training and at the end of II Year a Mini Project in any one of the Organization

Successful candidates passing the examinations for Core Courses together and securing the marks (i) 60 percent and (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Core Courses together shall be declared to have passed the examination in the **FIRST** and **SECOND** Class, respectively. All other successful candidates shall be declared to have passed the examination in **THIRD** Class.

10. RANKING:

Candidates who pass all the examinations prescribed for the Course in the **FIRST APPEARANCE ITSELF ALONE** are eligible for Classification / Ranking / Distinction.

Provided in the case of Candidates who pass all the examinations prescribed for the Courses with a break in the First Appearance due to the reasons as furnished in the Regulations. 7. (iii) supra are only eligible for Classification.

10. GRADING SYSTEM:

1. Passing minimum is 40% of the ESE and above 40% of the maximum of that Paper/Course
2. Minimum credits to have earned.
For THREE year programme: Best 140 credits (Part I and II: Language Part III Major, elective, Part IV soft skill and Part V: extension activities)
3. Marks and Grades
4. The following tables gives the marks, grade points and letter grades performance in a course paper.

| RANEG OF MARKS | GRADE PONTS | LETTER GRADE | DESCRIPTION |
|----------------|-------------|--------------|--------------|
| 90-100 | 9.0-10.0 | O | Outstanding |
| 80-89 | 8.0-8.9 | D+ | Excellent |
| 75-79 | 7.5-7.9 | D | Distinction |
| 70-74 | 7.0-7.4 | A+ | Very good |
| 60-69 | 6.0-6.9 | A | Good |
| 50-59 | 5.0-5.9 | B | Average |
| 40-49 | 4.0-4.9 | C | Satisfactory |
| 00-39 | 0.0 | U | Re-appear |
| ABSENT | 0.0 | AAA | ABSENT |

For the entire programme

| CGPA | GRADE | Classification of Final Result |
|-----------------------------|-------|--------------------------------|
| 9.5-10.0 | O+ | First Class Exemplary* |
| 9.0 and above but below 9.5 | O | |
| 8.5 and above but below 9.0 | D++ | First Class with Distinction |
| 8.0 and above but below 8.5 | D+ | |
| 7.5 And above but below 8.0 | D | |
| 7.0 and above but below 7.5 | A++ | First class |
| 6.5 and above but below 7.0 | A+ | |
| 6.0 and above but below 6.5 | A | |
| 5.5 and above but below 6.0 | B+ | Second Class |
| 5.0 and above but below 5.5 | B | Third Class |
| 4.5 and above but below 5.0 | C | |
| 4.0 and above but below 4.5 | U | Re-appear |
| 0.0 and above but below 4.0 | | |

- The candidates who have passes in the first appearance and within the prescribed manner of the UG programme (Major, allied and elective courses alone) are eligible

11. RANKING

Candidates who pass all the examinations prescribed for the course in the **FIRST APPEARANCE ITSELF ALONE** are eligible for classification/ Ranking/ Distinction.

Provided in the case of candidates who pass all the Examinations prescribed for the Courses with a break in the First Appearance due to the reasons as furnished in the Regulations 7 (iii) supra are only eligible for Classification / Distinction.

12. PATTERN OF QUESTION PAPER:

| | | |
|---------------------|-------------------|-----------------------|
| 10 out of 12 | SECTION-A | 10x2=20 M arks |
| | SECTION -B | |
| 5 out of 7 | | 5x5=25 Marks |
| | SECTION- C | |
| 3 out of 5 | | 3x10=30 Marks |

13. THE MEDIUM OF INSTRUCTION AND EXAMINATIONS

B.Com (CO-OPERATION) – ENGLISH MEDIUM

The medium of Instruction and Examinations shall be in English

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SCHEME OF EXAMINATIONS

| PART | STUDY COMPONENTS / PAPER TITLE | Inst. Hours / Week | Max.marks | | | | Credit |
|-----------------------|--|--------------------|--------------------|----------|-------|-----|--------|
| | | | Duration of Intern | External | Total | | |
| SEMESTER – I | | | | | | | |
| I | Language – I or any language | 5 | 3 | 25 | 75 | 100 | 3 |
| II | English –I | 5 | 3 | 25 | 75 | 100 | 3 |
| III | Core – I Theory & development Of Cooperation | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core :II Financial Accounting | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Allied: Economic Analysis | 6 | 3 | 25 | 75 | 100 | 5 |
| IV | NME : I Political Economy of India/ Basic Tamil I | 2 | 3 | 25 | 75 | 100 | 2 |
| IV | Soft skill | 2 | 3 | 25 | 75 | 100 | 2 |
| SEMESTER – II | | | | | | | |
| I | Language – II or any Language | 5 | 3 | 25 | 75 | 100 | 3 |
| II | English – II | 5 | 3 | 25 | 75 | 100 | 3 |
| III | Core – III Cooperative Finance | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core:IV Management Accounting for co-operatives | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Allied: I Business organization | 6 | 3 | 25 | 75 | 100 | 5 |
| IV | NME : II principles of Insurance / Advance Tamil | 2 | 3 | 25 | 75 | 100 | 2 |
| IV | Soft Skill | 2 | 3 | - | 100 | 100 | 2 |
| SEMESTER – III | | | | | | | |
| I | Language – III or any Language | 5 | 3 | 25 | 75 | 100 | 3 |
| II | English – III | 5 | 3 | 25 | 75 | 100 | 3 |
| III | Core – V Non-Credit Cooperatives | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core – VI Cost Accounting | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Allied: III Business Statistics for co-operatives | 6 | 3 | 25 | 75 | 100 | 5 |

| | | | | | | | |
|----------------------|--|---|---|----|-----|-----|---|
| IV | NME :III Personality Enrichment | 2 | 3 | 25 | 75 | 100 | 2 |
| SEMESTER – IV | | | | | | | |
| I | Language –IV or any language | 5 | 3 | 25 | 75 | 100 | 3 |
| II | English – IV | 5 | 3 | 25 | 75 | 100 | 3 |
| III | Core –VII Cooperative Management | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core – VIII Income Tax Law And Practice | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Allied: IV Research Methodology | 6 | 3 | 25 | 75 | 100 | 5 |
| IV | NME : IV Computing Skills | 2 | 3 | 25 | 75 | 100 | 2 |
| IV | Environmental Studies | 2 | 3 | 25 | 75 | 100 | 2 |
| SEMESTER – V | | | | | | | |
| III | Core: IX Cooperative Law | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core: X Banking Law And Practices | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core: XI Entrepreneurship Development for Cooperatives | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core: XII Application Oriented Paper – I: Practical Training Phase-I | 6 | - | 25 | 75 | 100 | 6 |
| III | Elective :I Computer Application – Tally | 6 | 3 | 25 | 75 | 100 | 5 |
| SEMESTER – VI | | | | | | | |
| III | Core: XIII Cooperative Administration & Audit | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core: XIV Legal aspects of Business | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core: XV Business Taxation | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core: X Application Oriented Paper – II: Practical Training Phase- II | 5 | - | - | 100 | 100 | 6 |
| III | Elective :II Principles of Marketing | 5 | 3 | 25 | 75 | 100 | 5 |
| IV | Value Education | 2 | 3 | 25 | 75 | 100 | 2 |
| V | Extension Activities | - | - | - | - | - | 2 |

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SCHEME OF EXAMINATION
TOTAL CREDITS AND MARKS

| S.NO | PART | NAME OF THE SUBJECT | NO.OF SUB | CREDITS |
|------|------|-----------------------|-----------|---------|
| 1 | I | TAMIL OR ANY LANGUAGE | 04 | 12 |
| 2 | II | ENGLISH | 04 | 12 |
| 3 | III | CORE & CORE PRACTICAL | 16 | 68 |
| 4 | III | ELECTIVE | 02 | 10 |
| 5 | III | ALLIED | 04 | 20 |
| 6 | IV | ENVIRONMENTAL STUDIES | 01 | 02 |
| 7 | IV | VALUE EDUCATION | 01 | 02 |
| 8 | IV | Soft Skill | 02 | 04 |
| 9 | IV | NON- MAJOR ELECTIVE | 04 | 08 |
| 10 | V | Extension Activities | 01 | 02 |

Total Credits - 140

L.N GOVERNMENT COLLEGE (AUTONOMOUS) PONNERI-24
DEPARTMENT OF COOPERATION
B.COM COOPERATION

For candidates admitted from the Academic Year 2018- 2019 Onwards
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FIRST SEMESTER
CORE: ITHEORY AND DEVELOPMENT OF CO-OPERATION

UNIT I

Meaning of Cooperation-Definitions, basic concepts special features; principles of cooperation – meaning and definitions of cooperative principles-evolution of cooperative principles – Rockdale principles - ICA commission 1937 - reformulation of cooperative principles by ICA in 1966 and 1995 – Application of principles in practice.

UNIT II

Economic systems – capitalism, communism and socialism – cooperation as a balancing factor. Cooperation and other economic organizations – cooperation and joint stock Company, partnership firm – cooperation and Trade Union.

UNIT III

History of cooperation in foreign countries: Consumer Cooperatives in England, credit cooperatives in Germany, Dairy cooperative in Denmark and marketing cooperatives in Canada.

UNIT IV

Cooperative movement in India – Genesis and growth of cooperative movement in the pre-independence and post-independence periods-important land marks from 1875-committees, enactment of various Acts, development of Cooperatives under Five Year plans [from VI Five Year plan]

UNIT V

Cooperative education and training – need and importance – Arrangements made at Varies Level –NCUI, State cooperative unions, District cooperative unions, member education – structure of Cooperative training institutes – Role of universities / colleges. Role of ICA.

REFERENCE BOOKS:

- 1. R.D.Bedi, Theory, History and practice of Cooperation, International Publishing House, Meerut.**
- 2. B.S.Mathur, Cooperation in India, Sahitya Bhavan, Agra.**
- 3. T.N.Hajela, Cooperation – Principles, Problems and practice, Konark Publishers, Delhi.**
- 4. O.R.Krishnaswami & V.Kulandaisamy, Theory of Cooperation, Shanma publications, Coimbatore.**
- 5. V.Saradha, Theory of Cooperation, Himalaya Publishing House, Bombay.**
- 6. D.Jha, In search of Cooperative values, Vikash Publishing House, Delhi.**
- 7. G.R.Madan, Cooperative movement in India, Mittal Publications, Delhi.**

FIRST SEMESTER

CORE: II FINANCIAL ACCOUNTING

UNIT –I

Financial Accounting – Meaning and importance – objectives of Accounting – Journal, Ledger, preparation of Trial Balance – Book keeping – cash Book – Types of cash books – Final Accounts – Trading account, profit & Loss account & Balance Important adjustment.

UNIT – II

Depreciation – Meaning – methods of Depreciation – Straight line method & Diminishing method (Simple problem only)

UNIT – III

**Average Due date – Account – Fire insurance claims (simple Problem only)
Single entry system: Meaning, definition – Statement of Affairs method (simple problem only).**

UNIT – IV

Receipts & Payments Accounts – Income & Expenditure Accounts – Branch Accounts: Debtors System – Profit and Loss Accounts (Simple Problems only).

UNIT – V

Departmental Accounts – meaning, Needs difference between Departments and branches – Department trading and profit & loss Account (Simple problems only) Hire purchase & Installment systems – Meaning, importance – Hire purchase Account (Simple Problem).

NOTE: DISTRIBUTION OF MARKS: Problems: 60% & Theory: 40%

REFERENCE BOOKS:

- 1. Financial Accounting – Reddy T.S & Murthy.**
- 2. Financial Accounting – Jain S.P & Narang K.L**
- 3. Principles of Accounting – N.Vinayakam & K.L Nagarajan**
- 4. Advance Accounting - Gupta**

FIRST SEMESTER

ALLIED:I ECONOMIC ANALYSIS

UNIT I

The Nature & Scope of Economics, Demand analysis – Demand schedule, law of Demand – Demand Curve. Utility analysis – law of diminishing marginal utility, consumer's equilibrium – Elasticity of Demand.

UNIT II

Production Function – Factors of production, law of returns, Cost and Revenue – Total Fixed Cost, Total Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Cost, Marginal Cost, Short Run Cost Curves –Revenue Curves.

UNIT III

Market Structure – Pricing Under Perfect Competition and Monopoly. Price Discrimination – Pricing Under Monopolistic Competition – Duopoly and Oligopoly.

UNIT IV

Pricing, Marginal Productivity Theory – Rent – Quasi Rent, Interest Theory – Profit Theory.

UNIT V

National Income – National Product and National Income – Problems of Economics Welfare - Nature and Principles of Public Finance, Public Expenditure and Indirect Taxes.

REFERENCE BOOKS:

- 1. P.N.Reddy & H.R. Appanniah Principles of Business Economics.**
- 2. Dr.Sankaran S.Economic Analysis.**
- 3. Dr.Sankaran S.Principles of Economcis.**
- 4. ML.Sethu Lakshmi Narain Agarwal – Principles of Economic**
- 5. ML.Sethu Lakshmi Narain Agarwal – Money Banking International Trade and Public Finance.**

FIRST SEMESTER

NME- PAPER I – POLITICAL ECONOMY OF INDIA

UNIT – I

Meaning – Definition and scope of political Economy – Structure of Indian Economy – Characteristics of the Indian Economy after Independence – Features of Indian Economy – Mixed Economy

UNIT – II

National Income of India – Population policy – Economic Planning in India – objectives of planning in India – Democratic Socialism in India – Mixed Economic Policy in India.

UNIT – III

Natural Resources – Land, Water, Forest, Minerals and Energy Resources – Their Role in Economic Development.

UNIT – IV

Indian Agricultural Policy – Nature of Indian Agriculture – Food Problems and Food Policy in India – Green Revolution – Food Security – Industrial Policy and Industrial Development in India – Role of Technology in Large scale Industries – Small Scale and Cottage Industries – Tax VAT – GST

UNIT – V

New Economic policy – Features – Political Stability: Structural Reforms – Liberalization – Privatization – Globalization – Its impacts in Indian Society

REFERENCE BOOKS:

- 1. Byres, Terence J. (ed), The State and Development Planning in India, New Delhi, Oxford University Press, 1994**
- 2. Sivayya K.V. and Das V.B.M, Indian Industrial Economy, New Delhi, Chand and Co, 1996**
- 3. Joshi P.C.India's Economic Reforms: 1991 – 2001, New Delhi, OXFORD University Press, 1996**
- 4. Misra S.K and Puri V.K Economic Development and Planning, New Delhi, Himalaya Publishing House, 1996**

SECOND SEMESTER

CORE – III COOPERATIVE FINANCE

UNIT I

Cooperative credit: Evolution and structure of cooperative credit movement in India – Rural and Urban, Agricultural and non-agricultural – Role of credit Organization – RBI, NABARD, RRBs.

UNIT II

Primary Agricultural Cooperative Credit Societies – constitution and management, size, functions. Crop Loan System – meaning features, procedures, problems – over dues – remedies – Development Action Plan.

UNIT III

District Central Cooperative Banks – origin – constitution, management, structure – Resource mobilization, branch banking, Lending functions. State Cooperative Bank origin - constitution – management, structure Resource mobilization – funds management, functions. National Federation of State Cooperative Banks (NAFSCOBs)

UNIT IV

Long Term Credit: Origin, Nature and Features of Long Term Credit – Need for separate agency – Primary Agricultural and Rural Development Banks (PARDBs) – Organizational pattern, sources of finance – Loan sanctioning procedures – Recovery management. State Agricultural and Rural Development Bank (SARDBs) – Objectives, constitution, raising of funds – Issue of various debentures – Redemption of debentures – Functions.

UNIT V

Non Agricultural Cooperative Credit: constitution, objectives, functions and management of Urban Cooperative Banks, Employees Thrift and credit cooperatives, Industrial Cooperative Bank, Housing Cooperatives.

REFERENCE BOOKS:

- 1. Mathur B.S. : Cooperation in India.**
- 2. Memoria C.B. : Agricultural Problems of India.**
- 3. Nakkiran.S. : Agricultural Finance and Rural Banking.**
- 4. Naidu V.T. : Farm Credit and Cooperatives in India.**

SECOND SEMESTER

CORE: IV MANAGEMENT ACCOUNTING FOR COOPERATIVES

UNIT I

Principles of Management Accounting: Origin, Definition, objectives, functions, scope and limitations. Principles of Management Accounting – Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting – Functions of Management Accountant.

UNIT II

Analysis and Interpretation of Financial Statements – Meaning and types of financial statement, format of income statement and balance sheet.

UNIT III

Accounting Ratio: Meaning, Advantages, and Limitations of ratio analysis of different categories of ratio – Fund Flow & cash flow statements and its uses.

UNIT IV

Budgetary Control: Meaning of budget, budgeting and budgetary control – Objectives, advantages and limitations of Budgetary Control. Types of Budgets – Preparation of Budget: Sales, Production, Purchase, Cash, Master Budget. Fixed and Flexible budget.

UNIT V

Management Accounting Practices to different types of Cooperatives – Marginal costing and break even analysis.

NOTE : Problems: 60% Theory: 40%

REFERENCE BOOKS:

- 1. Maheswari S.N. – Principles of Management Accounting.**
- 2. Khan M.Y & Jain P.K. – Management Accounting.**
- 3. Reddy T.S & Hari Prasad Reddy – Management Accounting.**
- 4. Pandey I.M. – Financial Management.**

SECOND SEMESTER

ALLIED: II BUSINESS ORGANISATION

UNIT I

Business – Characteristics of Business – Classification of Business – Industry, Commerce, Trade, Business Firms Business System – Objectives of Business, Economics objectives – Essentials of a successful Business.

UNIT II

Form of Business organizations – Sole Proprietorship – Partnership – Cooperative societies –Joint Stock Company – State Enterprises – Public Under taking – Public Enterprises.

UNIT III

Setting up of a business – Procedural aspects in setting up of a new business. Factors involved in locating the business.

UNIT IV

Financing of a business –need for finance – sources of finance – methods of raising funds – Trade and its Divisions, wholesale Trade, Retail Trade, Hire and Installment Purchase – International Trade.

UNIT V

Meaning of Associations – Trade Associations – chambers of Commerce – Stock Exchanges – Nature of commodities functions.

REFERENCE BOOKS:

- 1. Bushan Y.K. Fundamental of Business Organization & Management.**
- 2. Peter F.Drucker –Management Tasks Responsibilities and Practices.**
- 3. Dinkar Pagare – Business Organization and Management.**
- 4. Shoriekar S.A – Modern Business Organisation and Management.**
- 5. James A.F. Stoner & R.Edward Freeman – Management.**

SECOND SEMESTER

NME PAPER – II – PRINCIPES OF INSURANCE

UNIT – I

Introduction of Insurance - Origin, History, nature of Insurance – Insurance in India

UNIT – II

Principles of Insurance - Insurable Interest - Indemnity – Subrogation – Utmost good faith.

UNIT – III

Life Insurance – Features – Kinds of Policies.

UNIT – IV

Forms of General Insurance – Features – Kinds of Policies – Fire – Marine – Motor Insurance

UNIT – V

Regulation of IRDA – Guidelines and Importance – Private Players.

REFERENCE BOOKS:

- 1. M.N. Mishra – Principles and Practice of Insurance**
- 2. Dr. A.Murthy – Principles and Practice of Insurance**
- 3. Dr. P. Periyasamy – Principles and Practice of Insurance**

THIRD SEMESTER

CORE: V NON-CREDIT COOPERATIVES

UNIT I

Cooperative marketing – Need and importance of cooperative marketing – Origin of cooperative marketing societies in India Role and Function of Marketing societies at various levels Primary, Central, State and National – Role of NABARD and NCDC. Dantwala Committee on Cooperative Marketing. Importance of storage and Ware Housing in agricultural marketing.

UNIT II

Dairy Cooperatives – Place of dairying in National Economy – Importance of cooperative dairying in India – Structure and functions - Anand Pattern – Development of Dairy Cooperatives under Operation Flood Programme III –Role of NDDB.

UNIT III

Industrial Cooperatives – Importance and types – Constitution and working of Handloom weaver’s cooperatives – At primary and state level – Cooperative Tea factories.

UNIT IV

Consumer cooperatives – Need and importance – Structure and working of consumer cooperatives at Primary, District, State and National level – Purchase policy sales policy, personnel policy – Role in Public Distribution System – Latest trends – Problems.

UNIT V

Production and processing cooperatives – constitution and working of Cooperative sugar factories – Cooperative spinning mills – Labour cooperatives.

REFERENCE BOOKS:

- 1. R.D.Bedi, Theory, History and practice of Cooperation, International Publishing House, Meerut.**
- 2. B.S.Mathur, Cooperation in India, Sahitya Bhavan, Agra**
- 3. B.S.Mathur, Cooperative Marketing in India.**
- 4. T.N.Hajela, Principles problems and practice of cooperation konark Publishing House.**
- 5. G.R.Madan, Cooperative movement in India Mittal Publications New Delhi.**

THIRD SEMESTER

CORE: VI COST ACCOUNTING

UNIT I INTRODUCTION:

Introduction of cost accounting – Meaning, definition, scope and objectives of cost accounting. Cost accounting Vs financial accounting – Difference between cost accounting and Management accounting – Requisites of good costing system – Steps necessary to install a cost system – General principles – Classification methods and techniques of cost accounting.

UNIT II COST SHEET AND RECONCILIATION:

Elements of cost – Classification of overheads – Cost sheet– cost sheet vs production statement – Stock of Raw materials – specimen cost sheet with inventories – Cost Reconciliation

UNIT III MATERIALS:

Meaning of material control – Essentials, objectives, advantages – Store keeping and inventory control – Economic Ordering Quantity (EOQ) – pricing of material issues (LIFO, FIFO, HIFO, Simple Average & weighted average)

UNIT IV LABOUR:

Computation and control of Labour – Labour turnover – Time keeping department – payroll department – Remuneration and incentives – time rate system, piece rate system – premium and Bonus plan.

UNIT V OVERHEADS:

Meaning and definition – Importance- Classification – Primary - Distribution of overheads, Secondary distribution of overheads – Absorption of overheads – calculation of Machine hour rate.

NOTE: Problems: 60% Theory 40%

REFERENCE BOOKS:

- 1. Cost Accounting, T.S. Reddy Y.Hari Prasad Reddy**
- 2. Cost Accounting, Jain And Narang**
- 3. Cost Accounting, S.P. Iyengar**
- 4. Advanced Problems and Solutions in Cost Accounting, Dr.S.N. Maheswari.**

THIRD SEMESTER

ALLIED: III BUSINESS STATISTICS FOR CO-OPERATIVES

UNIT – I

Origin, Meaning, definition and characteristics of statistics – Uses and limitation

UNIT – II

Classification and Tabulation of Data – Types and Importance - Presentation of data including diagrammatic and Graphical Methods – Bar Diagram, Pie Diagram histogram and Ogive. Frequency Table – Structure and Formation – Discrete and Continuous Series.

UNIT – III

Measure of Central Tendency / Average – Arithmetic Mean, Median, Mode, Quartiles, Geometric, Harmonic Mean - Combined Arithmetic Mean and weighted Mean.

UNIT – IV

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation.

UNIT– V

Measures of skewness – Meaning, Definition and Types – Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness.

NOTE: DISTRIBUTION OF MARKS: Problem: 60% & Theory: 40%

REFERENCE BOOKS:

1. S.P. Gupta – Statistical methods
2. D.N. Gupta – Business statistics
3. B.N. Asthana– Elements of statistics
4. R.S.N. Pillai and V. Bhagavathi – Statistics

FOURTH SEMESTER

CORE- VII COOPERATIVE MANAGEMENT

SUBJECT CODE: 18UPM4A

UNIT I

Management: Definition - Need and functions of management - Evolution of management thought – Taylor and scientific Management H. Fayal’s modern management theory – principles of Management.

UNIT II

Planning: Meaning – Types, importance steps in planning – process and techniques of planning – Organizing: meaning - nature - Purpose - types – Formal and informal organization – Authority and Responsibility –Delegation of Authority.

UNIT III

Staffing: Recruitment – Selection –Training – Placement. Motivation – Leadership – Communication – Control – Control Techniques.

UNIT IV

Cooperative management: meaning objectives functions distinctive features of cooperative Management – Comparison with other enterprises, principles of cooperative management – Decision making in Cooperatives.

UNIT V

Organization and management of cooperatives: meaning, objectives, principles of organization. Democratic structure – General body – Role of managing committee and subcommittee in cooperatives. Staffing – Recruitment in cooperatives – control: Meaning, importance and process of control in Cooperatives – Essentials of effective control system in Cooperatives.

REFERENCE BOOKS:

- 1. Dr. S. Nakkiran – Cooperative management**
- 2. Dr.V. Kulandaisamy – Cooperative management**
- 3. Sherlekar S.S Business organisation and management.**

FOURTH SEMESTER

CORE: VIII INCOME TAX LAW AND PRACTICE

UNIT - I

Meaning of Income -Definition - Assessment year - Previous year - Assesse – Persons - Agricultural income - Exempted income- Fully exempted- Partially exempted - Residential status of an individual – Scope of total income.

UNIT - II

Heads of income - Income from Salary - Meaning – Definition – Chargeability - Allowances - Perquisites - Valuation of perquisites - Gratuity – Pension (simple problem only).

UNIT – III

Income from House Property – Meaning – Definitions - Annual value - Chargeability - Deductions from house property (simple problem only).

UNIT – IV

Income from Capital Gains – Income from other Sources – Deductions under section 80 – C to 80 G (simple problem only).

UNIT – V

Assessment of individuals – Assessment Procedure – Self Assessment – Best Judgment Assessment.

NOTE: DISTRIBUTION OF MARKS: Problems: 60% & Theory: 40%

REFERENCE BOOKS:

1. Income Tax Law and Practice – H.C. Mehrotra
2. Income Tax Law & Practice – U. P. Gavl & D. B. Narang
3. Income Tax Law & Practice – Hari Prasad Reddy & Reddy

FOURTH SEMESTER

ALLIED – IV RESEARCH METHODOLOGY

UNIT-1

Meaning and definition of Research – Characteristics of Research – Social Research – Meaning – Types – Importance of Social Research.

UNIT- II

Methods of Research – Pure research – Applied research – Descriptive research– Historical research – Experimental research - Survey research – Selection of a research problem

UNIT III

Research design – Meaning and definition of research design – Relation between – problem formulation and research design – Steps in preparing a research design. Measurement and Scaling Techniques.,

UNIT IV

Sources of Information – Primary and Secondary data – Preparation of schedule– questionnaires – Interview – steps involved in interview – Sampling – Importance – factors to be considered while selecting sample -Types of sampling – Probability and non probability sampling – Sampling Errors.

UNIT V

Processing and interpretation of data – Editing – Coding – Tabulation analysis – methods of tabulation – Hypothesis, Preparation of report – Objectives – Contents of Report.

REFERENCE BOOKS:

- 1. Research Methodology – C.R. Kothari**
- 2. Research Methodology in Social Science – Patten Chetti.**
- 3. Research Methodology – P.Saraavanavel**
- 4. Methodology of research in Social Sciences - ORK & M.Ranganathan**

FIFTH SEMESTER

CORE: IX COOPERATIVE LAW

UNIT I

Need for separate legislation for cooperatives – General and specific – cooperative law viz a Viz Cooperative principles. History of Cooperative legislation in India – Cooperative Credit Societies Act 1904, Cooperative Societies Act 1912, Madras Cooperative Societies Act 1932. Multi-Unit Cooperative Societies Act 1941, Model Cooperative Societies bill 1957, Madras State Cooperative Societies Act 1961, Rules 1963, Multi State Cooperative Societies Act 2002.

DETAILED STUDY OF TAMIL NADU COOPERATIVE SOCIETIES ACT 1983 AND RULES 1988

UNIT II (Section 1-51)

Short Title, Extent and commencement, definitions, Registration Qualifications of Members their Rights and Liabilities, Management of Registered Societies, Duties and Privileges of Registered Society.

UNIT III (Section 52-90)

State aid to registered societies, paid officers and servants of society Audit, Inquiry, Inspection, Investigation, Surcharge, Super session, Settlement of Disputes.

UNIT IV (Section 91-142)

Insured cooperative Banks, Joint farming Societies, Lift Irrigation Societies, Land Development Banks, Winding up and Cancellation of Registration of Registered Societies, Execution of Degree, Decisions Awards and Orders.

UNIT V (Section 143-184)

Appeals Revision and Review, Offences and Penalties Miscellaneous.

Reference Books:

- 1. Bedi R.D – Cooperative Law in India.**
- 2. Calvert .H – The Law and Principles of Cooperation.**
- 3. Government of India – Report of Committee on Cooperative Law.**
- 4. Government of Tamil nadu – Tamil nadu State Cooperative Societies Act 1983 and Rules 1988.**
- 5. Raja gopalan .S Tamil nadu Cooperative Societies Act and Rules.**
- 6. Vidvans MD – Cooperatives Law in India.**

FIFTH SEMESTER

CORE: X BANKING LAW AND PRACTICE

UNIT I

Banking structure in India – Banks and economic development – Social responsibilities of Banks – Commercial banks, origin, functions, Nationalization of banks, RBI and its role.

UNIT II

Role of Commercial banks in Indian Money markets. Its relationship with cooperative banks and credit institutions – Commercial banks and agriculture finance. Provision of Banking Regulation Act as applicable to cooperative banks – NABARD, Origin and functions.

UNIT III

Banker and customer relationship – Definition – Opening of a Bank account – Relationship between banker and customer – Rights and duties of a banker – Bankers lien – Opening of a new account – Special types of customers – Minor – Partnership firms – Joint stock companies.

UNIT IV

Negotiable instrument : Cheque & bill of exchange – Crossing of Cheque – Different kinds of crossing and their significance – Duties and responsibilities of paying banker and Collecting banker Endorsement – Kinds of endorsement.

UNIT V

Funds mobilization and deployment: various Loans and advances – Cash credit Over draft – Principles of lending, E-banking: Credit card, Debit card, ATM, RTGS & NEFT – Net banking.

REFERENCE BOOKS:

- 1. Sundaram & Varshney – Banking theory law & practice**
- 2. Radhasamy .M – Practice of Banking**
- 3. Santhanam – Banking, theory law & practice**
- 4. Davar S.R. – Law & practice of Banking.**

FIFTH SEMESTER

CORE: XI ENTREPRENEURSHIP DEVELOPMENT FOR COOPERATIVES

UNIT I

Entrepreneurship –Meaning, definition type – Factors influencing entrepreneurship development – Function of entrepreneurs.

UNIT II

Entrepreneurial development agencies: Commercial Banks – District industries center – National small Industries Corporation – Small Industries Development Organization: SISI (Small Industries Service Institute) ALL INDIA financial institutions: IDBI, IFCI, ICICI, IRDBI, and Cooperative banks etc.,

UNIT III

Project Management: Identification of business opportunity – feasibility study – Marketing – finance – Technology and legal formalities, preparation of project report.

UNIT IV

Entrepreneurial development programmes (EDPs): Role and relevance, Role of Government in organizing EDPs – Role of NGOs in Organizing EDPs. Cooperatives entrepreneurial system initiatives by Govt.,

UNIT V

Procedures and steps involved in establishing small and village industries, operational features and problem – Field visits – entrepreneurial profile of such industries. New forms of cooperative Entrepreneur.

SKILL DEVELOPMENT: Feedback from Successful Entrepreneurs.

REFERENCE BOOKS:

- 1. Director of Industries: A guide to small scale entrepreneurs.**
- 2. Baunbuck C.M. and Manusco. R – Entrepreneurship and Venture Management.**
- 3. Holt – Entrepreneurship**

FIFTH SEMESTER

CORE: XII APPLICATION ORIENTED PAPER I

PRACTICAL TRAINING PHASE - I

UNIT I OBJECTIVES OF THE PRACTICAL TRAINING

- 1. To give practical knowledge on constitution, management, business operations of various types and levels of cooperative banks and societies.**
- 2. To train in day to day administration, Accounts maintenance and Auditing.**
- 3. To develop the capability to appreciate and understand the working and the influence of various economic and social forces on the institutions visited.**
- 4. To provide exposure for career development.**

UNIT II

The training shall be the study visits to State, District and Primary level institutions such as:

State Level –State Cooperative Bank, StateCooperative Agriculture and Rural Development Bank, State Industrial Cooperative Bank, State Cooperative Marketing Federation, State Cooperative Milk Producers Federation, State Consumers Cooperative Federation, State Cooperative Housing Federation, State Weavers Cooperative Society, State Cooperative Union etc.,

District Level: Central cooperative Banks (other than Chennai Central Cooperative Bank) District Cooperative Union, Milk Producers Cooperative Union, Marketing and Supply Society, Printing Press etc.,

Primary Level: Primary cooperative bank / society, milk producers society, consumer stores, marketing society, Agriculture and Rural Development Bank etc.,

Others: Urban Bank, Employees thrift and Credit society, House Building Society, Industrial Cooperative Estate etc.

The visits shall be under the guidance and supervision of Assistant Professor of the Department of Cooperation. The student should maintain the record of the study visits wherein he should record all the information gathered in accordance with the proforma devised by the department.

UNIT III ASSESSMENT OF THE TRAINING RECORD

The training undergone and the record prepared shall be assessed by a committee consisting of the Head of the Department, one lecturer and the lecturer – in charge for the training programme. The assessment shall be based on the following criteria.

- 1. Record 50 marks**
- 2. Test 20 marks**
- 3.Viva- voce 30 marks**

UNIT IV Record

The record submitted by each student should contain all the information gathered during the study visit. The record shall be assessed on the basis of the following criteria.

1. Whether the working of the institutions is recorded well
2. Whether the relevant data collected and presented well
3. Whether the student actively participated during the study visits.
4. Whether key problems of each society visited have been identified and analyzed.
5. Whether conclusions and suggestions are sound, practical and useful.

UNIT V TEST AND VIVA VOCE

To test the knowledge of the students of the institutions they visited, the Lecturer – in-charge of the training programme will frame a question paper containing questions relating to constitution, management and business operations and value the answer scripts.

Viva voce

The viva –voce examination shall be conducted by a committee consisting of the Professor – in-charge (internal) for training and an External Examiner drawn from the Panel of Examiners as suggested by the Board of Studies in Cooperation. The marks to be awarded based on the following.

- | | |
|---|----------|
| 1. Factual Information about the cooperatives | 10 marks |
| 2. Knowledge of the problem and solutions | 10 marks |
| 3. Clarity and expression | 10marks |
| | |
| | 30Marks |
| | |

FIFTH SEMESTER

ELECTIVE: I COMPUTER APPLICATION –TALLY

UNIT I

Computer – Environment usage – Tally loading – Setting the directory.

UNIT II

Tally – Starting – Creating Company – Altering company operations – General environment configuration – Functional keys and shortcut keys.

UNIT III

Voucher entry – delivery note – Payment voucher – Receipt voucher - debit note - Credit note.

UNIT IV

Creations of various accounts – Indexing – Creation of ledgers – Multiple ledgers – Cost categories – cost centers, Budget – Bank Reconciliation – Inventory maintenance – Inventory valuation – Interest calculation.

UNIT V

Consolidation of accounts – Import / export data – Final accounts – Reporting – Fund flow statements, cash flow statements – Inventory analysis report – Printing of Report – ERP.

REFERENCE BOOKS:

- 1. Vishnu Priya Singh - Tally9**
- 2. Kogent Solutions Inc - Tally9**
- 3. Ramaiah Publications - Tally9**

SIXTH SEMESTER

CORE: XIII COOPERATIVE ADMINISTRATION AND AUDIT

UNIT I

Meaning and nature of Administration – Definition of cooperative administration – Scope of cooperative administration – Main fields of Cooperative administration – Significance of cooperative administration.

UNIT II

The organizational set-up of the cooperative departments – Registrar of Cooperative Societies and other Functional Registrars – Set-up of the Cooperative department at State, Regional, District and Taluk / Block Levels in Tamil Nadu.

UNIT III

Audit – Definition – Objects – Advantages Of Audit – Kinds Of Audit –Audit Programmes –Duties and responsibilities of the auditor – Vouching and Routine Checking – Internal Check and Internal Audit – Verification and Valuation of Assets and Liabilities.

UNIT IV

Audit of Final accounts and balance sheet – Misappropriation, embezzlement of frauds – Audit Classification RBI Norms – Preparation of Final Audit – Memorandum and its enclosures.

UNIT V

Definition – Objectives and needs for Cooperative audit – Duties and powers of Cooperative auditors – Agencies for Cooperative audit – Kinds of cooperative audit – Audit of cooperative credit societies, marketing societies, and consumers cooperative stores.

REFERENCE BOOKS:

- 1. O.R. Krishnaswamy – Principles of Cooperative Audit**
- 2. Government of Tamilnadu State Cooperative societies Act – 1983 and Rules 1988.**
- 3. Goel R.B. – Cooperative Management and Administration**
- 4. S.L. Goel and B.B. Geol: Principles, Problems and Prospects of Cooperative Administration.**
- 5. B.N.Tandon : Practical Auditing**
- 6. Dinkar Pagare: Principles and Practice of Auditing.**

SIXTH SEMESTER

CORE: XIV LEGAL ASPECTS OF BUSINESS

UNIT: I

Nature of Contract: Object of Law of contract

The Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation.

Consideration – Capacity to contract – Free consent - Legality of object –void agreement.

UNIT: II

Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.

UNIT: III

Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.

UNIT: IV Special Contracts:

Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.

UNIT: V Sale of Goods Act:

Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.

REFERENCE BOOKS:

1. N.D.Kapoor- “Business Law” Sulthanchand Publishers
2. Srinivasan Business Law Margham Publishers Chennai – 2004
3. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi – 2003.
4. Commercial / Business Law – N.D. Kapoor

SIXTH SEMESTER

CORE: XV BUSINESS TAXATION

UNIT-I

Objectives of taxation – Canons of taxation – Tax system in India – Direct and Indirect taxes – Meaning and Types.

UNIT-II

Background behind implementing GST – The need for GST – Business impact – Benefits of GST – SGST – CGST and IGST.

UNIT-III

Taxes covered by GST- Definitions – Scope and coverage – Scope of Supply – Levy of Tax- Rate structure – Taxable Events.

UNIT-IV:

Return – Refunds – Input Tax credit – Reverse charge mechanism, Transitional Provisions. Composition under GST- Administration Structure of GST – Officers as per CGST Act- Officers as per SGST Act – Jurisdiction – Appointment Powers.

UNIT-V:

The customs duty – Levy and Collection of Customs duty – Organization of custom departments – Officers of customs- Powers- Appellate machinery – Infringement of the law- Offences and Penalties- Exemptions from duty customs duty back- Duties free Zones.

REFERENCE BOOKS:

1. Business Taxation - T.S.reddy and Hari prasad Reddy
2. Swetha Jain GST Law & Practies Taxmann Publisheers, July 2017
3. Goods and Services Tax (GST) in India – M.M.Sury
4. Goods and Services Tax (GST) in India – B.Viswanathan
5. V.S. Daty- GST- Input Tax Credit- Taxmann Publisheers, 2nd Edition, Aug 2017\

E-Resources:

1. WWW.gst.gov.in
2. WWW.gstjockey.com
3. [http: gstpanacca.com](http://gstpanacca.com)

SIXTH SEMESTER

CORE: XVI APPLICATION ORIENTED PAPER II PRACTICAL TRAINING PHASE II

UNIT I OBJECTIVE OF THE INTERNSHIP

- 1. To impart training in one Cooperative society / bank for 15 days thereby providing an opportunity to the student to know in detail the general working.**
- 2. To bring out a project report like record by a student under the guidance of a Lecturer in the department of Cooperation.**

List of Cooperatives / departments recommended for apprenticeship training.

- 1. Primary Agricultural Cooperative Bank**
- 2. District Central Cooperative Bank / Branch**
- 3. Primary Agriculture And Rural Development Bank**
- 4. Urban Cooperative Bank**
- 5. Employees Thrift and Credit Society**
- 6. House Building Cooperative Society**
- 7. Cooperative Consumer Whole Sale Stores / Super market.**
- 8. Primary Weaver's Society**
- 9. District Cooperative Union**
- 10. Circle Deputy Registrar's Office**
- 11. Block Department office – Extension officer / Cooperation**
- 12. District Cooperative Audit office.**

UNIT- II

Detailed study of the byelaws of the society Registration, Liability, Working Capital, Membership, Functions, Profit Distribution etc.,

UNIT- III

Management and Administration of the society, General body, Board of Management Secretary and Various Sections / Departments

UNIT- IV

Statutory matters like Amendment of byelaws, Audit – Classification, Inspection Inquiry Arbitration Liquidation etc.

UNIT -V

Preparation Record: each student shall submit two records original and duplicate. The record shall be corrected by the lecturer allotted, the record shall contain 3 chapters

- 1. General Profile**
- 2. Special functions**
- 3. The Work Learnt**

Assessment of Apprenticeship training:

A faculty on rotation basis will be in-charge of this Phase-II practical training programme. The assessment of apprenticeship training shall be assessed by internal examiner the Professor in-charge of the Training Programme and an external examiner drawn from the panel of examiners recommended by the board of studies in cooperation. The following criteria shall be adopted for an assessment.

| | |
|---|-------------------------|
| 1. Internal – by Internal examiner | 25 Marks |
| 2. Record | 50 Marks |
| 3. Viva Voce | <u>25 Marks</u> |
| | <u>100 Marks</u> |

For record and viva voce marks the average of both examiners will be taken into account.

- 1. Apprenticeship under gone: To Assess the student's performance, the department shall evolve a proforma containing the areas like Attendance, work Learnt, behavior, Attitude towards the training etc., and get a confidential performance appraisal report from the concerned society in the prescribed proforma.**
- 2. Apprenticeship record assessment :**
 - 1. To verify the record whether it reflects active participation of the student.**
 - 2. To verify the records whether the administrative functions of the society are well recorded.**
 - 3. To verify whether the special functions carried out to fulfill the requirement of the principal objective are well interpreted.**
 - 4. To verify whether the various books, records maintained are recorded.**
 - 5. To verify whether the data collected have been presented well (sequence of ideas elastic tabulation diagram etc.).**

SIXTH SEMESTER

ELECTIVE: II PRINCIPLES OF MARKETING

UNIT -I

Marketing: Concept of Market and Marketing, Modern Concept of Marketing, Objectives, Classification of Markets, Market Selling, Marketing and Economic Development.

UNIT - II

Marketing Functions: Marketing Process- Concentration, Dispersion and Equalization: Classifications of Marketing Functions, Functions of Exchange - Functions of Physical Supply- Facilitating Functions- Approaches to Marketing - Marketing Management- Process and Concepts.

UNIT - III

Marketing Mix: Meaning of Product, Product Mix- Product Life Cycle- Price Mix- Pricing Objectives, Kinds of Pricing, Methods of Price Determination, Market Segmentations: Meaning, Definition, and Pattern of Segmentation, New Product Development and Segmentation Steps.

UNIT -IV

Promotion Mix: Importance of Advertising- Personal Selling and Sales Promotion, Place Mix- Importance of Channels of Distribution - Functions of Middlemen.

UNIT -V

Services Marketing: Meaning, Definition, Features - Difference between Transaction Marketing and Services Marketing- Classification of services, expanded marketing mix for services- SWOT of service mix of Educational Institutions.

REFERENCE BOOKS:

- 1. Services Marketing in Indian Context - Srinivasan**
- 2. Principles of Marketing - Philip Kotler.**
- 3. Marketing Management - Pillai and Bagavathi.**
- 4. Marketing Management - Mamoria, C.B and Satish Mamoria**
- 5. Marketing - Gandhi. J.C.**