FIRST SEMESTER

<table>
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SECOND SEMESTER

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<td>Core Paper – IV General and Co-operative Accounts</td>
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### THIRD SEMESTER

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* Details of training and examination explained in the syllabus

### SIXTH SEMESTER

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* Details of training and examination explained in the syllabus

A.C.F.2009
BACHELOR OF COMMERCE (CO-OPERATION)

SYLLABUS

FIRST SEMESTER

CORE PAPER – I: THEORY AND DEVELOPMENT OF CO-OPERATION


Unit – 2: Co-operation and other forms of Economic Organizations: Co-operation and Joint Stock Company, Partnership Firm, Trade Union and Self-help Groups.

Co-operation and other forms of Economic Systems: Capitalism and co-operation, Co-operation as a balancing sector.

Unit - 3: History of Co-operative Movement in Foreign Countries – Consumers Co-operatives in England, Credit Co-operative Movement in Germany, Dairy Co-operatives in Denmark.

Contributions of Rochdale Pioneers, Robert Given, DR. William King and Charless Fourier to Co-operative thought.

Unit – 4: History of Co-operative Movement in India. Genesis of Co-operative Movement in India – Post Independence Era – Different Committees and Commissions: All India Rural Credit Survey Committee, Metha Committee, Miridha Committee, All India Rural Credit Review Committee, Date Commission, ACR Committee, Vaidyanathan Committee etc.

Unit – 5: Co-operative Education and Training – Need and Importance – Arrangement for Co-operative Education and Training in India at different levels – Role of promotional Agencies – NCUI, ICA.

Books Recommended:

1. Fundamentals of Co-operation - Dr. O.R. Krishnaswami
2. Theory of Co-operation - Dr. V. Kulandaisamy
3. Theory, History and Practice of Co-operation - R.D. Bedi
4. Principles, problems and practice of Co-operation - Dr. T.N. Hajela
5. Co-operation in India - Dr. B.S. Mathur
6. History of Co-operative thought - Dr. John Winfred & Dr. V. Kulandaisamy.
7. Co-operation in India - Dr. Madhan.
CORE PAPER – II: BUSINESS ORGANISATION


Unit – 4: Business Combination: Meaning, objects, causes, types and forms of combination – combination in India – Control of combination – Rationalisation.

Unit – 5: Business Environment – meaning, significance, elements of business environment – (Political, economic, social and legal environments) Factors influencing location of industry, size of business units, optimum firm & industrial estates.

Books Recommended:

1. Modern Business Organization and Management - S.A.Sherikar, S.A.
2. Business Organization and Management - Bhushan Y.K.
4. A Text Book of Business Organization - Vinayagam and Vasudevan. V.

ALLIED PAPER – I: ECONOMIC ANALYSIS:


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 – Average and Marginal Revenue.

Unit – 4:  Factor, pricing, marginal productivity theory – Rent Quasirent Interst theory – Profit theory.


Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.

Books Recommended:

1.  Principles of Economics - M.L. Seth
SECOND SEMESTER

CORE PAPER – III: CO-OPERATIVE FINANCE AND BANKING

Unit – 1: Co-operative Credit – Evaluation and structure of Co-operative Credit Movement in India – Rural and Urban – Agricultural and non-agricultural – RRB, Commercial Banks, RBI, NABARD.


Unit – 5: Non-Agricultural Co-operative Credit, Constitution, Objectives, functions and management of urban Co-operative Banks – Provisions of the Banking Regulations Act as applicable to co-operative Banks.

Books Recommended:

1. Agricultural Problems of India - Memoria. C.B.
2. Co-operative Banking in India - Chouby. V.N.
3. Co-operative Banking in India - Nakkiran, S & John Winfred
4. Agricultural Finance and Rural Banking - Nakkiran S.
5. I Farm Credit and Co-operative India- Naidu. V.T.
CORE PAPER – IV:  GENERAL AND CO-OPERATIVE ACCOUNTS


Unit – 4:  Preparation of Final Accounts in Co-operative Societies.

Unit – 5:  Book Profit Vs. Divisible Profit – distribution of net profits – Provision in the Act and Bylaws.

Books Recommended:

2.  Treatise on Co-operative Account - P. Manickavasagam
3.  Double Entry Book-keeping - J.R. Batliboi
ALLIED PAPER – II: RURAL DEVELOPMENT IN INDIA

Unit – 1: Rural Development: Concept, Objectives, Principles and Scope – Features of rural economy – Earlier experiments in India – Gurgaon experiment, Baroda experiment, Firkha Development Scheme, Etawa Project, Nilokheri experiment.


Unit -3: Administration of Rural Development: Central Level, State level, local level – Panchayat Raj System in India – Features of 73rd amendment – Structure and Functions of Panchayati.


Books Recommended:
1. Chatterjee. S.K., Development Administration, New Delhi, Surjeet Publications.
5. Dr. I. Satya Sundaram, Rural Development, Himalaya Publications.
B.Com., - Degree course in Co-operation

<table>
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<th>II Semester Non-major elective subject chosen by the candidate</th>
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<td>2. Health care – fundamentals</td>
<td>2. Fundamentals of insurance</td>
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SEMESTER – I

I MICRO FINANCE


Unit – II  Principles and objectives of Micro finance – Micro finance as an Instrument of poverty Alleviation Micro finance models


Unit – IV  Types of financing agencies giving Micro finance – procedure for Micro finance – Laws governing Micro finance

Unit – V  Role of NABARD, National Federation of SC & ST Finance Development Corporation (NSFDC), National Minorities Finance Corporation (NMDFC) National Backward Class Finance Development Corporation (NBCFDC) in Micro Finance – problems and prospects

2. HEALTH CARE - FUNDAMENTALS

Unit – I  Concept of health – meaning and definition – Factors influencing health – Biological environmental, Socio-cultural factors – Health hazards of Modern age – pollution of various kinds – measures to control.

Unit – II  Food and Nutrition – Factors affecting nutritional status of an individual – Various kinds of foods and their nutrients – classification of nutrients & their functions – kinds of diseases due to malnutrition – Balanced Diet

Unit – IV Non-communicable diseases – Dental carries diabetes, heart diseases Cancer – knowledge of the signs of the diseases – preventive measures.

Unit – V (a) Safety & First Aid – General principles of First Aid – Animal bites, Bruises, choking, drowning foreign bodies in eyes, fainting fractures, heat strok, heart attack, poinoning, snake bite, shock – first Aid kit

(b) Health services in Rural and urban areas voluntary Agencies in health care – International organization – WHO, UNICEF, FAO.

3. BASICS OF INVESTMENT

Unit – I Meaning and definitions of investment – Importance of investment – Advantages of investment

Unit – II Principles of investment – Investment information – types of investment information sources of investment information

Unit – III Mutual funds and savings schemes – Meaning and importance of mutual Funds – Types of mutual funds – Advantages of mutual funds – various kinds of savings schemes of banks, post offices, companies and insurance corporations.

Unit – IV Share market – stock exchange functions – stock broker – his functions

Unit – V Share market – Primary and Secondary market operations – investment in Land and building – precautions to be taken.

4. FUNDAMENTALS OF ADVERTISEMENT

Unit – I Meaning and definition of advertising – Need and importance of advertising Benefits of advertising.

Unit – II Objectives of advertising, functions of advertising, kinds of advertising


Unit – IV Media of advertisement – Types Selection – Planning of advertisement Campaign.

Unit – V Advertising Agencies – their organization Need, utility and co-ordination with client – selection of advertising agency – Agency compensation
II SEMESTER

1. SALESMANSHIP


Unit – II  Personal selling – meaning and definitions – characteristics of personal Selling – factors to be considered before undertaking personal selling.


Unit – IV  Selection & Training of salesmen various stages of recruitment – Selection procedure – Designing of training programme


2. INSURANCE

Unit – I  Insurance – meaning, definition – Evolution of insurance – Advantages of insurance – various needs of insurance

Unit – II  Life Insurance – Types of Life Insurance products – Insurance documents Revival, assignment & surrender and nomination of policy

Unit – III  Premium, policy claims – Maturity claims, survival benefits, Death claims – procedure for claims


Unit – V  Miscellaneous Insurance – personal accident insurance – Rural Insurance Scheme – Cattle insurance – crop insurance – Poultry insurance

3. BASICS OF SERVICES MANAGEMENT

Unit – I  Services – Meaning – Growth of services sector, role of services in the economy, characteristics

Unit – II  Services classification – Basis of classification – ultimate user – Service options, customer involvement in service processes – Managing relationship – building loyalty

Unit – III  Toursing – nature & significance, tourism marketing mix – Travel Services – Travel agencies organizations, tour operators, measuring services.
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<th>Hotel industry – evolution, concept classification, Marketing Mix of Hospitality</th>
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<tr>
<td>Unit – V</td>
<td>Health care services – Hospital development – facilities – medical transcription – pharmacy – courier service – Telecom – Education &amp; Training service.</td>
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4. FUNDAMENTALS OF COMPUTER

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<td>Unit – III</td>
<td>Features of Microsoft Word – Mail merge</td>
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<tr>
<td>Unit – IV</td>
<td>Features of Microsoft word – Word Art</td>
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<tr>
<td>Unit – V</td>
<td>Animation feature of Microsoft Power Point</td>
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THIRD SEMESTER

CORE PAPER – V: PRODUCERS’ CO-OPERATIVES

Unit – I

Producers’ Co-operatives – significance – Constitution and working of sugar co-operatives, co-operative spinning mills – tea factories – problems and suggestions.

Unit – 2

Co-operative processing societies – Need and importance – Factors needed to organize them – Working of various types of processing societies, fruit processing societies – role of NCDC – Role of warehousing

Unit – 3

Industrial Co-operatives – Origin importance and development and types of industrial co-operatives – assistance from Govt. & other bodies – Problems – Handloom Weavers Cooperatives – constitution and working of Primary and apex societies.

Unit – 4


Unit – 5

Other co-operatives – Co-operative Farming societies – Fisheries Co-operatives – Poultry and sheep Breeding societies.

Books Recommended:

1. Bedi R.D. – Theory, History and Practice of Co-operation
2. Mathur. B.S. – Co-operation in India
3. Hajela – T.N. Principles, problems and Practice of co-operation
4. Kulandaisamy. V – Co-operative Dairying in India
CORE PAPER VI : MANAGEMENT ACCOUNTING FOR CO-OPERATIVES

Unit – I


Unit – 2


Unit – 3

Accounting Ratio: Meaning, Advantage and limitations of ratio analysis – computations of different categories of ratio – concepts of fund flow, cash flow and their uses.

Unit – 4

Budgetary control : Meaning of budget, budgeting and budgetary control – objectives advantages and limitations of budgetary control – types of budgets – preparation of budgets: Sales, Production, Purchase, Cash Master Budget, Fixed and Flexible Budget.

Unit – 5

Management Accounting practices to different types of Co-operatives – Marginal Costing and Break Even Analysis.

BOOKS RECOMMENDED

1. Dasgupta. P : Students in Cost Accounting
4. Jawahar Lal : Cost Accounting
ALLIED III : ELEMENTS OF STATISTICS AND RESEARCH METHODS

Unit – I


Unit – 2

Measures of central Tendency: Meaning, Objectives, requests of a good average – Types of averages: Arithmetic Mean, Median, Mode, relationship among averages – Limitations
Dispersion : Meaning, Characteristics, absolute and Relative measures – Range, Quartile deviation, Mean deviation, Standard deviation, Co-efficient of variation.

Unit – 3


Index Number Meaning, use, Types, Methods of Index number, Tests of Consistency – Fixed Base and Chain Base – Cost of Living Index and Family Budget.

Unit – 4


Unit – 5

Research : Meaning and Definition – Census method and Sample method ; Random Sampling method and non-random sampling – Survey research and case study – Processing and analysis of data – tabulation – Report writing.

REFERENCE BOOKS

1. S.P. Gupta, Statistical Methods, Sultan Chand and Sons.
2. R.S.N. Pillai and Mrs. Bagavathi, Statistics, S. Chand and Company
3. Pauline U. Young, Scientific Social Survey and research, Prentics Hall of India
FOURTH SEMESTER

CORE PAPER – VII – TRADING AND SERVICE CO-OPERATIVES

Unit – 1


Unit – 2

District / State Cooperative Marketing societies – NAFED – their constitution and working Finance for cooperative marketing – need and importance- sources of finance for cooperative marketing societies – storage and ware housing – need and importance – State and central warehousing corporations NCDC – problems of cooperative marketing and suggestions-Dantwala Committee on Cooperative Marketing.

Unit – 3


Unit – 4

Housing cooperatives – importance, origin constitution – types of housing cooperatives – working of primary and state Housing cooperatives.

Unit – 5


BOOKS RECOMMENDED

1. Mathur B.S. – Cooperation Marketing in India
3. Kamat G.S. – Managing Cooperatives Marketing
4. Kulkarni K.R. – Agricultural Marketing in India
5. Bedy R.D. – History, Theory and Practice of Co-operation
CORE PAPER – VIII – PRINCIPLES OF MANAGEMENT

Unit – 1

Unit – 2

Unit – 3

Unit – 4

Unit – 5

Books Recommended
1. Sherleher – Modern Business Organisation and Management
3. Peter F Drucker – Management Tasks and responsibilities
4. Heinz Welrich & Harold Koontz – Management – A global perspective
ALLIED – IV – COMPUTER APPLICATIONS TO CO-OPERATIVES

Unit – 1


Unit – 2

Problem solving – algorithm – flow charts – branching – looping – the connector – hints for low charting – writing algorithm and drawing flow charts for the following: (a) Membership Admission (b) Net Profit distribution (c) Preparation of Act (d) Preparation of Drawal Application (e) Finding Arithmetic Mean, Standard Deviation and Co-efficient of Correlation.

Unit – 3

BASIC character act – constant and variable – naming and variables – LET, INPUT, READ, DATA and RESTORE statement – arithmetic operators – arithmetic expressions hierarchy of operations relational expression – logical operators – print control – PRINT with comma semicolon, TAB and PRINT USING.

Unit – 4

Branching – IF – THEN – Looping for – NEXT summing the first natural numbers – summing the squares and cubes – preparing the multiplication table using the idea of branching and looping.

Unit – 5

Sequential files in BASIC – Application of the BASIC Programming concepts – files for the following problems of co-operative studies.

1. Membership Admission particulars
2. Net Profit Distribution
3. Preparation of ACL
4. Preparation of Drawal application
5. Finding Arithmetic Mean, Standard Deviation and co-efficient co-relation
6. Co-operative Accounting by using computers at Primary, Central and Apex Level co-operative Institutions

BOOKS RECOMMENDED


FIFTH SEMESTER

CORE PAPER – IX : GENERAL AND CO-OPERATIVE AUDIT

Unit – 1


Commencement of Audit:  Audit programme – routine checking of vouching and its meaning – vouching of each transactions – importance of routine checking

Unit – 2


Unit – 3


Unit – 4

Nature and scope of cooperative audit: Definition – objectives and advantages of audit : nature and scope of audit various kinds of audit – difference between commercial and cooperative audit – internal check and internal audit, their differences – rights, duties and responsibilities of auditor – Registrar; responsibility. Distinguishing features of audit from inspection and supervision – commencement of audit: audit programe – mechanical and administrative audit – methods of conducting administrative audit along with routine checking of different books.

Unit – 5


Books Recommended:

2. Coop. Audit: Dr. O.R. Krishnawam
3. Principles & Practice of Auditing: Tandon, Schand & Company
4. Principles & Practice of Auditing : Dinker Pigare, S. Chand & Company
Unit – 1


Unit – 2


Unit – 3

Regulatory provisions relating to audit, inquiry, inspection and investigation surcharge, suppression of board – winding up of registered societies – settlement of disputes.

Unit – 4


Unit – 5

Duties and privileges of registered societies – State Aid to cooperatives provisions relating to coop. Agriculture and Rural Development Banks.

Books Recommended:

1. Govt., of Tamil Nadu – Tamil Coop societies Act 1983
2. Govt of Tamil Nadu – Tamil Nadu coop societies Rules 1988
3. Calvert. H – The law and principes of cooperation
4. Aruselvam – Tamil Nadu coop manual
5. Weernman P. E – A model coop societies law
6. Dwivedi R.C. – Indian coop laws vis.a.vis coop principles
CORE PAPER – XI – BANKING THEORY, LAW AND PRACTICE

Unit – 1


Unit – 2

Commercial Banks – Functions – Primary functions – Secondary functions – Modern functions – Teller system, ATM system – Home banking, factoring e-banking, innovative banking, ECS, mutual funds, credit / debit cards, online banking.

Unit – 3


Unit – 4

Principles of lending and investment – RBI guidelines – policies of commercial banks – Types of loans – securities – for the loan and precautions to be taken by the banker for each loan.

Paying Banker – Duties and responsibilities of paying banker conditions for dishonour of cheque – Grounds for dishonour of a customer’s cheque – statutory protection to the paying banker – collecting banker – Duties and responsibilities – statutory protection.

Unit – 5


Books Recommended:
1. Sundaram – Banking Theory, Law and Practice
2. Sherlekhar – Banking Theory and Practice
3. Vasudevan.S.V. Theory and Practice of Banking
4. Santhanam. B – Banking Theory, Law and Practice
CORE PAPER – XII – CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

Unit – 1

Co-operative management – concept – need for modern management to co-operative – unique features of co-operative management – objectives of co-operative management – principles of cooperation vis-à-vis principles of management.

Unit – 2

Democratic control: Democratic structure – General Body – Board – Chief Executive division of functions and authority – cooperative leadership – types – functions – qualities – professional management

Unit – 3

Functional areas of management in co-operatives – production – marketing financial, personnel and materials management.

Unit – 4

Evaluation of performance of cooperatives : Key result areas, performance evaluation, operational efficiency measurement criteria for cooperatives.

Unit – 5

Cooperative Administration: Govt role in coop. administration – cooperative departmental set up at different levels – functional registrars – Delegation of powers and functions of Registrar – Cooperative Audit Dept. set up.

Books Recommended:

1. Dr. Nakkiran. S. Treatise on Coop. Management
3. Govt. of Tamil Nadu – Coop Dept. Manual
4. Stephenson – Management in coop societies
5. ILO – Coop management and administration
1. Objectives of the practical training
   a. To give practical knowledge on the general working of various types of cooperative societies.
   b. To train in day-to-day administrations, account maintenance and auditing of various cooperatives.
   c. To develop a capacity to appreciate and understand the working of cooperative societies and the influence of various economic and social forces on societies and etc.

2. Methods of Training:

   The training will be study visits to various categories of co-operatives from primary to apex levels and to various offices of the Government department of co-operation and the Block Development Office.

   This has to be done under the guidance and supervision of Lecturer who will accompany the students. The students are expected to maintain a record of this study visits in which they shall record all the information they have gathered during the visits. Suitable proforma may be devised by the Department.

3. Assessment of the Training and Record

   Training and Record will be assessed by a committee consisting of the Head of the Department of cooperation, one internal examiner and external examiner. The assessment will be made on the basis of the following
   a. Record – 50 marks
   b. Test – 25 marks
   c. Viva-voce – 25 marks

   a. Record

   The record will contain all the information, the student has gathered during the study visits. The record will be assessed on the basis of the following criteria.

   (i). Whether practical working is recorded well
   (ii). Whether the data have been presented well (sequence of ideas, clarity, use of tables and diagrams etc)
   (iii) Whether the student activity participated in the study (keen observation, interview, discussion, meeting etc)
   (iv) Whether key problems have been identified and analysed
   (v) Whether conclusion and recommendation are sound and useful.

   b. Test

   Two hours written test will be conducted to test the knowledge of the student where they have visited various types of co-operatives from primary level various offices of the Government department of co-operation. The staff in charge will frame question paper and will value answer scripts.
c. Viva-voce

The viva-voce examination will be conducted by a committee consisting of the internal examiner and the external examiner. The University will appoint the external examiner from the panel suggested by the Board of studies.

1. Factual information about the co-operatives 10 marks
2. Knowledge of the problems and solutions 10 marks
3. Clarity and Expression 5 marks
SIXTH SEMESTER

CORE PAPER – XIV – BUSINESS LAWS FOR CO-OPERATIVES

Unit – 1

Indian contract Act, 1872 – Definitions of contract – Essential elements of a valid contract –
Kinds of contracts offer and acceptance – consideration – capacity of parties – Free consent –
legality of object and consideration.

Unit – 2

Indian Contract Act 1872, Void agreement – Quasi contracts, performance of contracts –
Discharge of contracts – contracts – Remedies for breach of contracts – contracts of
Indemnity, Bailment, Pledge and Agency.

Unit – 3

Distinction between sale and agreement to sell – sale and Hire purchase agreement –
conditions and warrantees – unpaid seller – Auction sale.

Unit – 4

(a) Indian Arbitration Act 1940 – Definition of Arbitration – Matters which can be
referred to Arbitration – kinds of Arbitration – powers and duties of Arbitrator.
(b) Features of consumer protection Act 1986
(c) Indian Penal code – 1860 – Misappropriation (Sec403) – Criminal Breach of Trust
(sec:405).

Transfer of properties Act – Definitions of immovable property, mortgage, sale lease
kinds of mortgages – termination of lease.

Unit – 5

Other related Acts – General principles of Regulated market Act, Money lenders Act,
payment of wages Act, payment of Bonus Act (applicable to payment of wages, bonus and
working conditions of employees), Sales Tax Act

Books Recommended:
1. Shukla, M.C. Manual of Mercantile Law
2. Kapoor, N.D. – Elements of Industrial law
3. Mitra, D.R. – Transfer of properties Act
4. Maheswari & Maheshwari – Business Laws
5. Saranavel – Labou laws
Unit – 1

Marketing – Meaning, Definition and importance of marketing – Marketing Processes – concentration, equalization and Dispersion – Approaches to Marketing – concepts of Modern Marketing.

Unit – 2


Unit – 3

Marketing of Manufactured goods, consumer goods and industrial gods – channels of distribution - Marketing of agricultural products – co-operative marketing.

Unit – 4


Unit – 5

Marketing structure – Wholesalers and Retailers – Retail distribution – Basic retail structure – large, medium and small scale retail institutions – super market – Departmental stores – Price policies

Books Recommended

1. Tousel, Clerk and Clerk : Principles of Marketing
2. Coverse, Hugy, Nitehel : Elements of Marketing
4. Pillai R.S.N. & Bagavathi: Marketing
5. Sexena & Nigam : A study of Marketing in India
6. Memoria & Hoshi: Principles and practice of Marketing in India
7. Sinha. J.C. : Principles of marketing and Salesmanship
8. Govil : Marketing in India
9. Marketing : Rajan Nayar
10. Marketing R.S. Pillai
CORE PAPER – XVI – COOPERATIVE ENTREPRENEURSHIP DEVELOPMENT

Unit – 1
Entrepreneurship – Definition – Characteristics – Factors that influence Entrepreneurship development – Entrepreneurship in small scale and rural industries – Role of co-operatives in EDP

Unit – 2
Entrepreneurship development programmes – Agencies for EDP – Schemes and incentives for women and educated unemployment youth.

Unit – 3

Unit – 4
Procedure and steps involved in establishing small scale villages industries, licensing project formulation – finance, marketing labour.

Unit – 5
Prominent village and small scale industries in the region / district – operational features and problems – field visits – Entrepreneurial profiles of such industries.

References:

Unit – 1


Unit – 2

Banking Correspondence – Insurance Correspondence – Agency Correspondence – Application for appointment – Correspondence of a company secretary – Letter of allotment – Letter of regret

Unit – 3


Unit – 4

Precise writing – passages of economic and commercial importance – letters to editor of newspapers.

Unit – 5

Drafting of company meeting Notices – Letters to the Edition of Newspapers – Management Information System – Introduction, Need Definition, Objectives, Components, Differing information for different management levels, areas, stages of MIS design guidelines for effective design.

Books Recommended:

1. Essentials of Business Communication – Rajendra Pal & Korlahalli J.S.
2. Effective Business English and Correspondence – Patten Shetty C.S. & Ramesh M.S
3. Modern Business Correspondence – Nagamaiah and Bahi
4. A Text Book of Business – Gartside. L
A. Method of Organisation

Students divided into batches of two or three are to be assigned for internship for the period two weeks in different types of institutions / office. The lecturer in-charge of the Training will test-check their work by making surprise visit to the allotted coop. societies and offices of the coop Department.

B. List of Cooperative / Departments to be selected for Internship Training.

a. Primary Agricultural Co-operative Bank  
b. District Central Co-operative and its Branches  
c. Primary Coop. Agriculture and Rural Development Bank  
d. Employees Credit Society  
e. Urban Cooperative Bank  
f. Housing Finance Society  
g. Co-operative Consumer Wholesale Stores with a Supermarket  
h. Co-operative Marketing Society  
i. Weavers Society  
j. Milk Producers Union  
k. Circle Deputy Registrars Office  
l. D.C.A.O:s office  
m. B.D.O – Extend Officer for Co-operation.

C. Procedure for Internship Training:

During the two weeks internship programme the students should know the following aspects of the institutions/ offices.

i) Detailed Study of general working of the Selected unit.  
ii) Gaining practical knowledge with reference to sectional works, staff duties, account maintenance, books and forms maintained and used practical problem and suggestions for improvement. In the office of Government department of co-operation knowledge in the following area is to be gained.  
iii) Various sections and details of the office work  
iv) Registration of Societies  
v) Statutory matters like amendment of Bye-laws, audit, inspection inquiry, arbitration and liquidation of societies.  
vi) Departmental stock taking in consumers stores, visit to central bank, PCARDB, Urban Bank Employees Societies, Stores, Marketing Societies and a selected societies, along with departmental staff and learn the working, students should maintain a separate Record and this Record is to be submitted within in ten days after the completion of the internship programmes. For the information of these students who have not obtained internship students in other types of societies organized a common seminar may organized so that students will share the practical knowledge gained by them.
D. Assessment of Internship Training

The training will be assessed by Lecturer in-charge of Internship Training / Head of the Department **Internal Examiner and an External Examiner** appointed by the University. The Assessment will be made on the basis of the following:

a. Internship underwent / Seminar – 25
b. Record – 50
c. Viva-voce – 25
Total – 100

N.B. Strictly Co-operative Faculty along be considered for External Examinership.

**METHOD OF VALUATION**

A. Internship underwent:

The time spent the work turned out, the behaviour and the attitude to work will be assessed. A proforma will be evolved by the college which will be filled up by the president, Secretary or Officer of the institution / Office, where the students underwent internship training. The internal Examiner will evaluate the work done on the basis of information contained in the proforma and assign marks.

B. The Internship Record will contain all the information that the student has gathered about the society and the next work he did there. The Record will be assessed by the internal and external examiners on the basis of the following criteria.

a. Whether the records reflect active participation of the students in the programme.
b. Whether the sectional works books or accounts maintained and procedure recorded.
c. Whether the data have presented well (Sequence of ideas, Clarify, used of tables, diagram’s etc)
d. Whether practical working knowledge in recorded well
e. Whether key problem have been identified and analysed.
f. Whether conclusions and recommendations are sound and useful.

C. The Viva-voce examination will be conducted by the internal and external examiners on the basis of the Internship Record. The Criteria for Viva-voce test will be

i. Factual information about the co-operative – 10 marks
ii. Knowledge of the problems and Solutions – 10 marks
iii. Clarity and Expression – 5 marks
Total – 25 marks

Both the internal and External examiners will evaluate each of the above items independently and the average of the marks awarded by them will be taken as final marks.

The assessment may be done for a period of two days, one day for the valuation of Internship. Records and another day for the conduct of Viva-voce examinations, strictly from the panel of Examiners of Co-operation, approved by the BOS will be entrusted the aforesaid evaluation work. This will also be followed for Regular / ICE candidates.

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