**ANNAMALAI** **UNIVERSITY**

**Affiliated Colleges**

**308. M.Com. Cooperative Management**

Programme Structure and Scheme of Examination for affiliated Colleges (under CBCS)

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

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| **Part** | **Course Code** | **Study Components & Course Title** | **Credit** | **Hours/ Week** | **Maximum Marks** | | |
| **CIA** | **ESE** | **Total** |
|  |  | **SEMESTER – I** |  |  |  |  |  |
| A | 23PCOPC11 | **Core I:** Business Finance | 5 | 7 | 25 | 75 | 100 |
| 23PCOPC12 | **Core II:** Digital Marketing | 5 | 7 | 25 | 75 | 100 |
| 23PCOPC13 | **Core III:** Banking and Insurance | 4 | 6 | 25 | 75 | 100 |
| 23PCOPE14-1  23PCOPE14-2 | **Elective I:**  Co-operation -Theory and Practice (or)  Rural Development | 3 | 5 | 25 | 75 | 100 |
| 23PCOPE15-1  23PCOPE15-2 | **Elective II:**  Co-operative Management and Administration (or)  Co-operative Credit and Banking | 3 | 5 | 25 | 75 | 100 |
|  |  | **Total** | **20** | **30** |  |  | **500** |
|  |  | **SEMESTER – II** |  |  |  |  |  |
| A | 23PCOPC21 | **Core IV:** Strategic Cost Management | 5 | 6 | 25 | 75 | 100 |
| 23PCOPC22 | **Core V:** Corporate Accounting | 5 | 6 | 25 | 75 | 100 |
| 23PCOPC23 | **Core VI:** Setting up of Business Entities | 4 | 6 | 25 | 75 | 100 |
| 23PCOPE24-1  23PCOPE24-2 | **Elective III:**  Agricultural Marketing and Co-operatives (or)  Rural and Agricultural Marketing | 3 | 4 | 25 | 75 | 100 |
| 23PCOPE25-1  23PCOPE25-2 | **Elective IV:**  Co-operative Accounts and Audit (or)  Co-operation in Foreign Countries | 3 | 4 | 25 | 75 | 100 |
| B (i) | 23PCOPS26 | Skill Enhancement Course SEC I:  Goods and Services Tax | 2 | 4 | 25 | 75 | 100 |
|  |  | **Total** | **22** | **30** |  |  | **600** |

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|  |  | **SEMESTER – III** |  |  |  |  |  |
| A | 23PCOPC31 | **Core VII:** Taxation | 5 | 6 | 25 | 75 | 100 |
| 23PCOPC32 | **Core VIII:** Research Methodology | 5 | 6 | 25 | 75 | 100 |
| 23PCOPP33 | **Core IX:** Computer Applications in Business (Practical Only) | 5 | 6 | 25 | 75 | 100 |
| 23PCOPC34 | **Core X:** Human Resource Analytics | 4 | 6 | 25 | 75 | 100 |
| 23PCOPE35-1  23PCOPE35-2 | **Elective V:**  Cooperative training: Visit to Cooperative Institutions and Internship (or)  Marketing of Services | 3 | 3 | 25 | 75 | 100 |
| B (i) | 23PCOPS36 | Skill Enhancement Course SEC II:  Employability Skills | 2 | 3 | 25 | 75 | 100 |
| B (ii) | 23PCOPI37 | Summer Internship \* | 2 | - | 25 | 75 | 100 |
|  |  | **Total** | **26** | **30** |  |  | **700** |
|  |  | **SEMESTER – IV** |  |  |  |  |  |
| A | 23PCOPC41 | **Core XI:** Corporate Economic Laws | 5 | 6 | 25 | 75 | 100 |
| 23PCOPC42 | **Core XII:** International Business | 5 | 6 | 25 | 75 | 100 |
| 23PCOPD43 | Project with Viva voce | 7 | 10 | 25 | 75 | 100 |
| 23PCOPE44-1  23PCOPE44-2 | **Elective VI:**  Strategic Cooperative Management (or)  Business Ethics and Corporate Sustainability | 3 | 4 | 25 | 75 | 100 |
| B(i) | 23PCOPS45 | Skill Enhancement Course SEC III:  E-Filling of GST Returns | 2 | 4 | 25 | 75 | 100 |
| C | 23PCOPX46 | Extension Activity | 1 | - | 100 | - | 100 |
|  |  | **Total** | **23** | **30** |  |  | **700** |
|  |  | **Grand Total** | **91** |  |  |  | **2400** |

\* Students should complete two weeks of internship before the commencement of III semester.

**Credit Distribution for PG Arts Programme**

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| --- | --- | --- | --- | --- |
| **Part** | **Course Details** | **No. of courses** | **Credit per course** | **Total Credit** |
| **A** | Core (including Industry Module) | 13 | 4 or 5 | **57** |
| Elective Course | 6 | 3 | **18** |
| Project Work with VIVA-VOCE | 1 | 7 | **7** |
| **B(i)** | Skill Enhancement Course | 3 | 2 | **6** |
| **B(ii)** | Summer Internship/ Industrial Activity | 1 | 2 | **2** |
| **C** | Extension Activity | 1 | 1 | **1** |
|  |  |  |  | **91** |

**Component-wise Credit Distribution**

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| **Part** | **Courses** | **Sem I** | **Sem II** | **Sem III** | **Sem IV** | **Total** |
| **A** | Core (including Practical and Project) | 14 | 14 | 19 | 17 | **64** |
| Elective | 6 | 6 | 3 | 3 | **18** |
| **B(i)** | Skill Enhancement Course | - | 2 | 2 | 2 | **6** |
| **B(ii)** | Summer Internship/Industrial Activity | - | - | 2 | - | **2** |
| **C** | Extension Activity | - | - | - | 1 | **1** |
|  |  |  |  |  |  | **91** |

**Part A and B(i) component will be taken into account for CGPA calculation for the post graduate programme and the other components Part B(ii) and C have to be completed during the duration of the programme as per the norms, to be eligible for obtaining PG degree.**

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| **Programme Outcomes (Pos)** | **PO1: Problem Solving Skill**  **Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.**  **PO2: Decision Making Skill**  **Foster analytical and critical thinking abilities for data-based decision-making.**  **PO3: Ethical Value**  **Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.**  **PO4: Communication Skill**  **Ability to develop communication, managerial and interpersonal skills.**  **PO5: Individual and Team Leadership Skill**  **Capability to lead themselves and the team to achieve organizational goals.**  **PO6: Employability Skill**  **Inculcate contemporary business practices to enhance employability skills in the competitive environment.**  **PO7: Entrepreneurial Skill**  **Equip with skills and competencies to become an entrepreneur.**  **PO8: Contribution to Society**  **Succeed in career endeavors and contribute significantly to society.**  **PO 9 Multicultural competence**  **Possess knowledge of the values and beliefs of multiple cultures and**  **a global perspective.**  **PO 10: Moral and ethical awareness/reasoning**  **Ability to embrace moral/ethical values in conducting one’s life.** |
| **Programme Specific Outcomes**  **(PSOs)** | **PSO1 – Placement**  **To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.**  **PSO 2 - Entrepreneur**  **To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.**  **PSO3 – Research and Development**  **Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.**  **PSO4 – Contribution to Business World**  **To produce employable, ethical and innovative professionals to sustain in the dynamic business world.**  **PSO 5 – Contribution to the Society**  **To contribute to the development of the society by collaborating with stakeholders for mutual benefit.** |

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| **23PCOPC11** | **CORE COURSE - 1**  **23PCOPC11- BUSINESS FINANCE** | **L** | **P** | **C** |
| **Semester-1** | **7** |  | **5** |

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| Learning Objectives: | |
| LO1: | To outline the fundamental concepts in finance |
| LO2: | To estimate and evaluate risk in investment proposals |
| LO3: | To evaluate leasing as a source of finance and determine the sources of startup financing |
| LO4 | To examine cash and inventory management techniques |
| LO5 | To appraise capital budgeting techniques for MNCs |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain important finance concepts |
| CO2: | Estimate risk and determine its impact on return |
| CO3: | Explore leasing and other sources of finance for startups |
| CO4: | Summarise cash receivable and inventory management techniques |
| CO5: | Evaluate techniques of long term investment decision incorporating risk factor |

Unit I:**Introduction to Business Finance and Time vale of money**

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

Unit II:**Risk Management**

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.

Unit III:**Startup Financing and Leasing**

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

**Unit IV:Cash, Receivable and Inventory Management**

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

**Unit V:Multi National Capital Budgeting**

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

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

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| Text Books: | |
| 1. | Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi. |
| 3. | Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi. |
| 4 | Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi. |

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| Supplementary Readings: | |
| 1. | Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida. |
| 2. | Kulkarni P. V. &Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| 3. | Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th  Edition, Taxmann Publications Pvt. Ltd, New Delhi. |
| 4 | Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |

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| Web Reference: | |
| 1. | https://resource.cdn.icai.org/66674bos53808-cp8.pdf |
| 2. | https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf |
| 3. | https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf |
| 4 | https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf |

Note: Latest edition of the books may be used

## Outcome Mapping

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

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

**Note: Question Paper shall cover 40%Theory and 60% Problems.**

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| **23PCOPC12** | **CORE COURSE - 2**  **23PCOPC12 - DIGITAL MARKETING** | **L** | **P** | **C** |
| **Semester-1** | **7** |  | **5** |

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| Learning Objectives: | |
| LO1: | To assess the evolution of digital marketing |
| LO2: | To appraise the dimensions of online marketing mix |
| LO3: | To infer the techniques of digital marketing |
| LO4: | To analyse online consumer behaviour |
| LO5: | To interpret data from social media and to evaluate game based marketing |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the dynamics of digital marketing |
| CO2: | Examine online marketing mix |
| CO3: | Compare digital media channels |
| CO4: | Interpret online consumer behavior |
| CO5: | Analyse social media data |

Unit I: **Introduction to Digital Marketing**

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

Unit II: **Online Marketing Mix**

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

Unit III:**DigitalMediaChannels**

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing

Unit IV: **Online Consumer Behavior**

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

Unit V:**Analytics and Gamification**

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

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| **Recent Trends in Digital Marketing** | | | |
| Faculty member will impart the knowledge on recent trends in Digital Marketing to the students and these components will not cover in the examination. | | | |
| Text Books: | | |
| 1. | Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai. | |
| 2. | Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi. | |
| 3. | Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida. | |
| 4 | Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida. | |
| Supplementary Readings: | | |
| 1. | | MaityMoutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London. |
| 2. | | Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom |
| 3. | | Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London. |
| 4 | | Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London. |
| Supplementary Readings: | | |
| 1. | | MaityMoutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London. |
| 2. | | Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom |
| 3. | | Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London. |
| 4 | | Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London. |

Note: Latest edition of the books may be used

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| Web Reference: | |
| 1. | https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf |
| 2. | https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning |
| 3. | https://journals.ala.org/index.php/ltr/article/download/6143/7938  **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPC13** | **CORE COURSE – 3**  **23PCOPC13 BANKING AND INSURANCE** | **L** | **P** | **C** |
| **Semester-1** | **6** |  | **4** |

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| Learning Objectives: | |
| LO1: | To understand the evolution of new era banking |
| LO2: | To explore the digital banking techniques |
| LO3: | To analyse the role of insurance sector |
| LO4: | To evaluate the mechanism of customer service in insurance and the relevant regulations |
| LO5: | To analsye risk and its impact in banking and insurance industry |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students willbe able to: |
| CO1: | Relate the transformation in banking from traditional to new age |
| CO2: | Apply modern techniques of digital banking |
| CO3: | Evaluate the role of insurance sector |
| CO4: | Examine the regulatory mechanism |
| CO5: | Assess risk mitigation strategies |

Unit I: **Introduction to Banking**

Banking:Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

Unit II: **Contemporary Developments in Banking**

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

Unit III: **Indian Insurance Market**

History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduc

# Unit IV: Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines

Unit V: **Risk Management**

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

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

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| Text Books: | |
| 1. | Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh. |
| 2. | Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh. |
| 3. | Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA. |
| 4 | Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US) |

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| Supplementary Readings: | | |
| 1. | | Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | | Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| 3. | | Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| Web Reference: | | |
| 1. | | https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology |
| 2. | <https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf> | |

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| **23PCOPE14-1** | **Elective Course - 1** 23PCOPE14-1- CO-OPERATION – THEORY AND PRACTICE | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the basic concept of cooperation and the emergence of cooperative movement in India |
| LO2: | To recognize different models of cooperatives and principles of cooperation |
| LO3: | To familiarize with the committees and commission relating to cooperative movement in India |
| LO4: | To understand the role of government in the growth of cooperatives and the problems faced by them |
| LO5: | To understand the latest trends and development in cooperatives |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Summarize the concept and evolution of cooperative movement in India and the benefits of cooperation |
| CO2: | Outline the different cooperative models, new generation cooperatives and cooperatives values. |
| CO3: | Examine the committees and commissions governing the emergence and growth of cooperative movement. |
| CO4: | Appraise the role of government in cooperatives, schemes and policy formulation relating to functioning of cooperatives and challenges faced by them |
| CO5: | Analyse the recent trends in cooperatives, digitalization of cooperatives and conversion of cooperatives into multipurpose cooperatives |

Unit I:**Introduction to Cooperation**

Cooperation: Meaning and definition – Evolution of cooperatives – Rochdale Pioneers – Contributions of Robert Owen, Charles Fourier – Gandhiji’s Views on Cooperation – Cooperative Movement in India and abroad – Benefits of Cooperation

Unit II:**Models and Values of Cooperation**

Cooperative Models – Federal Vs Unitary, Limited Vs Unlimited Viability, New Generation Cooperatives – Statement of Cooperative Identity 1995 – Reformulated Principles of Cooperation – Cooperative Values – Self-Help, Mutual Help, Equality and Solidarity

Unit III:**Cooperative Committees and Commission**

Committees and commission – All India Rural Credit Survey Committee, 1954 – CRAFICARD, 1981 – Taskforce on Short-Term Cooperative Credit Structure (STCCS), 2004 – Report of High-Power Committee on Cooperatives, 2009 – Vaidyanathan Committee Reforms

Unit IV: **Role of Government and Policy formulation for Cooperatives**

Role of government in cooperatives – Government Budget and Taxation – Components and Implications for Economy – Institutional Aid and Subsidy to Cooperatives – Schemes and Policy Formulation and Implementation – Cooperatives and Five-year plans – Problems and Challenges faced by Cooperatives

Unit V:**Recent Developments in Cooperatives**

Latest trends in Cooperatives – New Generation Cooperatives – Fintech – Agro Processing Small Finance and Payment Banks – Implications for Cooperatives – Formation of new Cooperation Ministry by Government of India – Digitalisation of Cooperatives – Conversion of Cooperatives into Multipurpose Cooperatives

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| **Recent Amendments in Co-Operation – Theory and Practice** | | | | | |
| Faculty member will impart the knowledge on recent Amendments in Co-operation Theory and Practice to the students and these components will not cover in the examination. | | | | | |
| Text Books: | | | |
| 1. | | Hajela T.N, “Cooperation - Principles, Problems and Practice”, Konark Publisher, New Delhi. | |
| 2. | | Krishnaswami. O. R and Kulandaisamy V, “Cooperation: Concept and Theory”,Arudra Academy, Coimbatore. | |
| 3. | | Saradha V, (2017), “The Theory of Co-operation”, Himalaya Publishing House, Mumbai | |
| Supplementary Readings: | | | | | |
| 1. | | | Bedi R.D., “History and Practice of Cooperation”, International Publishing House, Meerut | | |
| 2. | | | Mathur B.S (2015), “Cooperation in India”, Sahitya Bhavan, Agra | | |
| 3. | | | Krishnaswami. O.R. “Fundamentals of Cooperation”, S. Chand, New Delhi | | |
| Web Reference: | | | | | |
| 1. | | https://www.drishtiias.com/pdf/1629176840-cooperative-movement-in-india.pdf | | | |
| 2. | | https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/91951\_ DECEMBER1955D3AE6668DA614C8B99E6776BCF975DFC.PDF | | | |
| 3. | | http://www.socialresearchfoundation.com/upoadreserchpapers/5/274/ 1909121156301st%20mohd%20arif.pdf | | | |

Note: Latest edition of the books may be used

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

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPE14-2** | **Elective Course - 1**  **23PCOPE14-2 RURAL DEVELOPMENT** | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand rural development management practices |
| LO2: | To evaluate planning and management initiatives of corporates and NGOs towards rural development |
| LO3: | To appraise the basic infrastructure of rural economy initiatives by the government |
| LO4: | To acquaint students with the Rural management system in India over the years |
| LO5: | To identify the current potential threats to rural development initiatives |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Interpret the need for an inclusive and sustainable rural economy |
| CO2: | Appraise rural development programmes |
| CO3: | Initiate ideas for public private partnerships for development of rural infrastructure |
| CO4: | Reorganize rural management programmes by adapting inputs from the Panchayat system |
| CO5: | Formulate solutions by risk management thus mitigating effects of climate change on the rural areas |

**Unit I:** **Rural Development**

Rural Development – Concept, Philosophy, Principles, Policies and Programmes and Organisations – Rural development Management Practices – Rural Society and Polity – Rural Livelihood Systems – Poverty and Unemployment Eradication Programmes – Need for Inclusive and Sustainable Development.

**Unit II:Planning and Management of Rural Development Programmes**

Planning and Management of Rural Development Programmes – Approaches to Rural Development Rural Development Programmes of Government, NGOs, and CSR Initiatives of Corporate Sector. Social Forestry – Wasteland and Dryland Development. Participatory Rural Appraisal (PRA) – Concept, Types and Techniques – Cluster Approach

**Unit III: Basic Services and Infrastructure for Rural Development**

Basic Services and Infrastructure for Rural Development – Access & Utilization of Services - Education, Health, Water, Sanitation, Transport, Energy, Communication and Housing – Transparency and Accountability in Public Service Delivery System – Public Private Partnership (PPP)

**Unit IV:Role of Panchayat Raj Institutions in the Development of Rural Economy**

Rural Management - Panchayat Raj System: Concept and Structure – Public Policy & Management - Role of Panchayat Raj Institutions in the Development of Rural Economy – Important Provisions of Panchayat Raj Act. 73rd Constitutional Amendment Act 1992.

**Unit V:Latest Issues in Rural Development**

Latest Issues in Rural Development: Climate Change and Biodiversity – Non-Conventional Energy Sustainable development – Risk Management – Reduce – Recycle and Reuse.

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

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| Text Books: | |
| 1. | Gupta K.R., (2004), “Rural Development in India”, Atlantic Publishers and Distributors, ChennaiGuptaP.K and Hira D.S., (2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP). |
| 2. | Azeez Abdul N.P, (2016), “Rural Development in India: Policies and Programmes”, Kalpaz Publications, New Delhi |
| 3. | Chatterjee & Shankar, (2015) “Rural Development Programmes in India”, OM Publications, Chennai. |

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| Supplementary Readings: | |
| 1. | Sujit Kumar Paul, (2015) “Rural Development, Concept and Approaches, Concept Publishing”, New Delhi |
| 2. | Katar Singh &Shisodia AL, (2016) “Rural Development, Principles, Policies and Management”, SAGE Publications India Private Limited, New Delhi |

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| Web Reference: | |
| 1. | https://www.rbi.org.in/scripts/FS\_Overview.aspx?fn=2755#:~:text= |
| 2. | The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20(AACS). |
| 3. | https://www.rbi.org.in/scripts/FS\_Overview.aspx?fn=2755#:~:text=The%20Reserve% 20Bank% 20regulates%20the,to%20Cooperative%20Societies%20(AACS) |
| 4 | https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf |

Note: Latest edition of the books may be used

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

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPE15-1** | **Elective Course - 2**  **23PCOPE15-1 - CO-OPERATIVE MANAGEMENT AND ADMINISTRATION** | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the basic management thoughts and functional areas of management in cooperatives |
| LO2: | To recognize and appreciate core values of cooperatives, professionalization of management and strategies for sustainable development of cooperatives in India |
| LO3: | To understand the administrative setup of cooperatives and the powers of various controlling authority in governing the cooperative functions |
| LO4: | To understand the procedures and formalities for conduct of elections in cooperatives and preservation of records |
| LO5: | To identify and appreciate various training setup and Institutes for cooperative education, training, and development |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Summarize the functions of management applicable to cooperatives and identifying the functional areas of management in cooperatives |
| CO2: | Outline the powers and functions, duties and responsibilities of the managing members of cooperatives and sustainable practices to be followed by them. |
| CO3: | Evaluate the different levels of administrative set up of cooperatives and to analyze the roles and powers of functional registrars. |
| CO4: | Outline the procedure for conduct of cooperative elections and the maintenance and preservation of important records. |
| CO5: | Rewrite about the institutions and schemes supporting the training and development of cooperatives in India |

Unit I: **Introduction to Cooperatives Management**

Management Thoughts and Functions – Definition and Objectives - Functions of Management applicable to Cooperatives – Functional Areas of Management in Cooperatives – Production – Materials – Finance – Marketing and Human Resources.

Unit II: **Cooperative Management and Control**

Cooperative Management: Mission, Vision, and Objectives – General Body – Board of Directors – Management Committee – Professionalisation of Management – Powers and Functions of Management Committee – Duties and Responsibilities of President, Vice-President, and Board of Directors – Democratic Control and Management – Strategies for Sustainable Development of Cooperatives in India.

Unit III**: Cooperative Administration and Powers of Controlling Authority**

Cooperative Administration – Administrative Setup of Cooperatives – Registrar of Cooperative Societies – Administrative Powers of RCS – Role and Powers of Functional Registrars in Functional Departments like Audit, Dairy, Fisheries, Housing, Handlooms & Textiles, Sericulture, Horticulture, Industries – Conduct of General Body Meeting & Special General Meetings.

Unit IV: **Code Of Conduct for Cooperative Elections and Preservation of Records**

Cooperative Elections – Authority to conduct Election – Cooperative Election Commission – Composition of Board – Reservation and Division of Constituencies – Election of Office Bearers – Custody and Preservation of Records.

Unit V: **Education, Training and Development of Cooperatives**

Cooperative Education and Training – Training Setup for cooperatives – Vaikunth Mehta National Institute (VAMNICOM) – National Council for Cooperative Training (National Council for Cooperative Training) – Institute of Cooperative Managements (ICMs) – Cooperative training centres at the state level Junior Training Centres – Member Education – Publicity and Propaganda by Cooperative Unions at District, State and National level

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| **Recent Trends in Co-operative Management and Administration** |
| Faculty member will impart the knowledge on recent trends in Co-operative Management and Administration Labour Laws to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Nakkiran. S, “A Treatise on Cooperative Management”, Rainbow Publications, Coimbatore |
| 2. | Rais Ahmed (2009), Co-Operative Management and Development: Text & Cases, Mittal Publications, New Delhi. |
| 3. | [Ravichandran. K and Nakkiran. S](https://www.abebooks.com/servlet/SearchResults?an=ravichandran%20nakkiran&cm_sp=det-_-bdp-_-author) (2009), Cooperation: Theory and Practice, Abhijit Publications, New Delhi |

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| Supplementary Readings: | |
| 1. | Kulandaisamy V (2000), “Cooperative Management”, Arudra Academy, Coimbatore |
| 2. | Sah A.K, (1984), “Professional Management for Cooperatives”, Vikas Publishing House New Delhi |
| 3. | Hajela T.N, “Cooperation – Principles, Problems and Practices”, 8th Edition, Ane Books Pvt Ltd, New Delhi |

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| Web Reference: | |
| 1. | https://www.ilo.org/wcmsp5/groups/public/---ed\_emp/documents/publication/ wcms\_240640.pdf |
| 2. | http://cms.tn.gov.in/sites/default/files/documents/fisheries\_e\_pn\_2022\_23.pdf |
| 3. | http://cms.tn.gov.in/sites/default/files/documents/dairy\_e\_pn\_2022\_23.pdf |
| 4. | http://mpsc.mp.nic.in/eelection/upd\_doc/cooperative%20Rules-  election%20of%20cooperative%20societies.pdf |

Note: Latest edition of the books may be used

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

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| **23PCOPE15-2** | | **Elective Course - 2**  **23PCOPE15-2 CO-OPERATIVE CREDIT AND BANKING** | **L** | **P** | **C** |
| **Semester-1** | | **5** |  | **3** |
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| Learning Objectives: | |
| LO1: | To enable students to understand different types of credit facilities available for operation and functioning of cooperatives |
| LO2: | To enable students to get knowledge with respect to long term credit facilities available and the workings and functions of Urban Cooperative Banks |
| LO3: | To make the students understand the concept of Social and Development Banking and management of risks in cooperatives |
| LO4: | To familiarize students with the provisions of the Banking Regulation Act 1949, negotiable Instruments Act 1881, Prevention of Anti- Money Laundering Act, 2002 and SARFAESI |
| LO5: | To enable the students to understand the latest trends in cooperative banking |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students willbe able to: |
| CO1: | Analyze the basic credit structure of cooperatives in India. |
| CO2: | Evaluate long term cooperative credit facilities and the functioning of National Federations. |
| CO3: | Examine the concept and development of social and development banking. |
| CO4: | Outline the provisions of various legal acts applicable to the working and functioning of cooperatives |
| CO5: | Appraise the recent trends and development in cooperative banking |

Unit I: **Credit Structure of Cooperatives**

Cooperative Credit Structure – Agricultural Production and Investment Credit – Short Term and Medium Cooperative Credit – Primary Agricultural Cooperative Credit Societies (PACCS) – District Central Cooperative Bank – (DCCB) – Large Sized Multi - Purpose Societies (LAMPS) – Constitution, Objectives, Functions and Governance – Resource Mobilisation – Lending and Recovery Management – Problems, Prospects and Challenges of Cooperative Credit.

Unit II: **Credit Facilities and Urban Cooperative Banks**

Long Term Cooperative Credit – Functions, Management and Working of Primary and State Agriculture and Rural Development Bank (PCARDB and SCARDB) –- Urban Credit – Urban Credit Societies (UCS) and Urban Cooperative Bank (UCB) – Functions and Working of UCBs – Role of Reserve Bank of India in Development of Urban Cooperative Banks – National Federations: NAFSCOB, NABARD, NAFCOB.

Unit III:**Introduction to Social and Development Banking**

Concept of Social and Development Banking – Banker Customer Relationship – Mobilisation of Resources – Funds Management – Management of Risks - Principles of Good Lending and Investment – Management of Overdue – Non-Performing Assets – Income Recognition and Asset Classification – Capital to Risk Weighted Ratio (CRAR), Statutory Liquidity Ratio (SLR) and Cash Reserve Ratio (CRR).

Unit IV:**Statutory Regulations Governing Cooperative Sector**

Banking Regulation Act, 1949 **–** Salient Features of BR Act as Applicable to Cooperative Societies – Important Provisions of Negotiable Instruments Act, 1881 – Know Your Customer (KYC) – Prevention of Anti Money Laundering Act, 2002: Definition, Offences and Punishment – Attachment of Property – Adjudication – Obligation of Banks – Summons, Search and Seizures – Salient Features of Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI).

Unit V:**Recent Developments in Cooperative Banking**

Latest concepts in Cooperative Banking – Common Accounting System (CAS) – Management Information System (MIS) - Core Banking Solutions (CBS) – Technology Banking – NEFT – RTGS – ATM – Internet and Mobile banking – Debit and Credit cards – Cheque Truncation

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| . **Recent Trends in Co-operative Credit and Banking** | |
| Faculty member will impart the knowledge on recent trends in Co-operative Credit and Banking to the students and these components will not cover in the examination. | |
| Text Books: | |
| 1. | Indian Institute of Banking and Finance, (2017), “Cooperative Banking-Principles, Laws and Practice”, Macmillan Publications, Noida (UP). |
| 2. | Abdul Kuddus K A & Zakir Hussain A K (2010), “Cooperative Credit and Banking”, Limra Publications, Chennai |
| 3. | Nakkiran, S, (1990), “Cooperative Banking in India”, Rainbow Publications, Coimbatore. |

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| Supplementary Readings: | |
| 1. | Thiru Narayanan R (1996), “Cooperative Banking in India”, Mittal Publications, New Delhi |
| 2. | Nakkiran S, “Urban Cooperative Banking”, Rainbow Publications, Coimbatore |
| 3. | GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions |

Note: Latest edition of the books may be used

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| Web Reference: | |
| 1. | https://www.rbi.org.in/scripts/FS\_Overview.aspx?fn=2755#:~:text= The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20(AACS) |
| 2. | https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf |
| 3. | https://dea.gov.in/sites/default/files/moneylaunderingact.pdf |

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

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| **23PCOPC21** | **CORE COURSE - 4**  **STRATEGIC COST MANAGEMENT** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **5** |

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| Learning Objectives: | |
| LO1: | To analyse the aspects of strategic and quality control management |
| LO2: | To analyse and select cost control techniques |
| LO3: | To apply activity-based costing for decision making |
| LO4: | To utilise transfer pricing methods in cost determination |
| LO5: | To apply cost management techniques in various sectors |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students willbe able to: |
| CO1: | Discuss strategic cost management and QC |
| CO2: | Choose the appropriate technique for cost control |
| CO3: | Utiliseactivity based costing in practice |
| CO4: | Adopt transfer pricing methods |
| CO5: | Build cost structure for Agriculture and IT sector |

Unit I: **Introduction to Strategic Cost Management**

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

Unit II: **Cost Control and Reduction**

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications

Unit III: **Activity Based Cost Management**

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

Unit IV: **Transfer Pricing**

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

Unit V: **Cost Management in Agriculture and IT sector**

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

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| Recent Trends inStrategic Cost Management |
| Faculty member will impart the knowledge on recent trends in Strategic Cost Management to the students and these components will not cover in the examination. |

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| Text Books: | | |
| 1. | Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi. | |
| 2. | Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. | |
| 3. | Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi. | |
| 4. | Jain S.P. and Narang KL 2016,Cost Accounting, Kalyani Publishers, Ludhiana | |
| Supplementary Readings: | | |
| 1. | | John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK |
| 2. | | Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.) |
| 3. | | Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi. |
| 4. | | Lal Nigam B.M. and Jain I.C 2017, Cost Accounting Principles and Practice Hall of India, New Delhi,. |

Note: Latest edition of the books may be used

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| Web Reference: | |
| 1. | https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=  Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact. |
| 2. | https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf |
| 3. | https://resource.cdn.icai.org/66530bos53753-cp5.pdf  **Note: Question Paper shall cover 40%Theory and 60% Problems.** |
|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPC22** | **CORE COURSE - 5**  **CORPORATE ACCOUNTING** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **5** |

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| Learning Objectives: | |
| LO1: | To understand the accounting treatment for issue of shares |
| LO2: | To determine profits for fire and marine insurance |
| LO3: | To prepare consolidated financial statements |
| LO4: | To account for price level changes |
| LO5: | To adopt financial reporting standards |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | PrepareFinancialStatementsofcompaniesasperscheduleIIIofCompaniesAct,2013 |
| CO2: | Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies. |
| CO3: | PrepareConsolidatedFinancialStatementsofHoldingCompaniesin accordancewithAS21. |
| CO4: | Assess contemporary accounting methods |
| CO5: | ExamineFinancialReporting based on appropriate AccountingStandardsand provisionsofCompaniesAct2013withrespecttoCorporateSocial Responsibility |

Unit I:**Issue of Shares and Final Accounts of Companies**

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

Unit II: **Insurance Company Accounts**

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III: **Consolidated Financial Statements**

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

Unit IV:**Contemporary Accounting Methods**

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

Unit V: **Financial Reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

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

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| Text Books: | |
| 1. | Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi. |
| 3. | Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi. |
| 4. | Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai. |

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| Supplementary Readings: | |
| 1. | Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| 2. | Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi. |
| 3. | 1. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi. |
| 4. | 1. Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi |

Note: Latest edition of the books may be used

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

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| Web Reference: | | |
| 1 | https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf | |
| 2 | https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf | |
| 3 | https://resource.cdn.icai.org/66638bos53803-cp1.pdf | |
|  | | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPC23** | **CORE COURSE - 6**  **SETTING UP OF BUSINESS ENTITIES** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **4** |

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| Learning Objectives: | |
| LO1: | To understand the startup landscape and its financing |
| LO2: | To analyse the formation and registration of Section 8 company |
| LO3: | To outline the concept of LLP and business collaboration |
| LO4: | To understand the procedure for obtaining registration and license |
| LO5: | To create awareness about the legal compliances governing business entities |

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| Course Outcomes: | |
|  | Afterthe successful completion of the course, the students will be able to: |
| CO1: | Assess the various avenues of acquiring finance to setup a business entity |
| CO2: | Recall the legal requirements for Section 8 Company |
| CO3: | Examine the proceedings for LLP and joint venture |
| CO4: | Describe the registration and licensing procedure |
| CO5: | Examine the compliance of regulatory framework |

Unit I: **Startups in India**

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

Unit II: **Not-for-Profit Organisations**

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

Unit III: **Limited Liability Partnership and Joint Venture**

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

Unit IV: **Registration and Licenses**

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

Unit V:**Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

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| Recent Amendments in Setting up of Business Entities | | |
| Faculty member will impart the knowledge on recent Amendments in Setting up of new Business Entities to the students and these components will not cover in the examination. | | |
| |  |  | | --- | --- | | Text Books: | | | 1. | Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi. | | 2. | Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore | | 3. | Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai | | 4. | Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi |  |  |  |  | | --- | --- | --- | | Supplementary Readings: | | | | 1. | | Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida | | 2. | | The Air/Water(Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida | | 3. | | Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA | | 4. | | 1. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, ‏Nova Publishing, USA | |  | |  | | Web Reference: | | | | 1 | https://www.icsi.edu/media/webmodules/FINAL\_FULL\_BOOK\_of\_EP\_ SBEC\_2018.pdf | | | 2 | https://www.mca.gov.in/MinistryV2/incorporation\_company.html 3) | | | 3 | https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20 Partnership%20 Act,%202008.pdf | | | 4 | https://legislative.gov.in/sites/default/files/A1999-48.pdf | | | | |
|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 2 | 2 | 1 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 3 | | **CO2** | 2 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 3 | | **CO3** | 2 | 2 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 1 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPE24-1** | **Elective Course - 3**  **23PCOPE24-1 - AGRICULTURAL MARKETING AND CO-OPERATIVES** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the rural economic market and its agricultural history |
| LO2: | To identify the elements of agricultural market and its infrastructure |
| LO3: | To evaluate the regulation of agricultural markets over the ages |
| LO4: | To analyse the linkages between agro based industries and processing cooperatives |
| LO5: | To understand the role of promotional agencies in agricultural marketing |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Determine supply and price position of the agricultural market |
| CO2: | Predict the factors influencing the agricultural market |
| CO3: | Analyse the agricultural market regulations and obtain market intelligence |
| CO4: | Critically evaluate the economic linkages between agro markets and exports |
| CO5: | Categorize cooperative promotional agencies according to agricultural processes |

Unit I: **Rural Economy and History of Agricultural Marketing**

Features of Rural Economy – Meaning and Scope of Agri Business – Production, Cost, Supply and Price Determination and Income Policy - History of Agricultural Marketing in India – Importance of Agricultural Marketing

Unit II: **Constraints in Agri Business**

Constraints in Agri Business: Market and Competition – Nature of Demand and Supply of Agro-based Commodities – Requirements of Agri Business: Infrastructure, Transport, Storage and Warehousing – Economic, Social and Cultural Factors – Utilisation of Scarce Resources

Unit III:**Regulation and Analysis of the Agricultural Market**

Agricultural Marketing: Characteristics of Traditional Agricultural Marketing System – History of market Regulation – Regulation of Agricultural Marketing – Regulated Marketing and its Objectives - Agriculture Extension – Strength Weakness Opportunities and Threats (SWOT) Analysis of Market – Planning and Analysis of Production and Marketing- Market Information and Intelligence.

Unit IV:**Linkages between Farmers Markets and Processors**

Agro-based and Horticulture based Industries: Establishment of Marketing and Agro Processing Linkages between Farmers Markets and Processors - Role of Primary, District and State Level Marketing and Processing Cooperatives. – Linkage with National Economy and Export Potential

Unit V:**Modern Methods of Agricultural Marketing and Promotional Agencies**

Modern Methods of Agricultural Marketing: Contract Farming – Direct Marketing – Marketing through Farmers Interest Group – Cooperative Marketing – Forward and Futures Market – National Agriculture Market (eNAM) – Role of Promotional Agencies – National Cooperative Development Corporation (NCDC) National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) Small Farmers Agri-business Consortium (SFAC).

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| Recent Trends in Agricultural Marketing and Co-operatives |
| Faculty member will impart the knowledge on recent trends in Agricultural Marketing Co-operatives to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | N.L. Agarwal and S.S. Acharya (2021), “Agricultural Marketing in India”, 7th Edition, Oxford & IBH Publishing, New Delhi. |
| 2. | Kamat, G,S., (2019), “New Dimensions of Cooperative Management”, 2nd Edition, Himalaya Publishing House, Mumbai. |
| 3. | Ashok M.V. (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi. |

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| Supplementary Readings: | | |
| 1. | | Freddie l Barnard, John Foltz, Elizabeth A Yeager, (2016) Agribusiness Management, Routledge Publisher |
| 2. | | Armstrong Emmanuel Ogidi, (2017), “Agribusiness and Cooperative Management”, AP Lambert Academic Publishing India. |
| Web Reference: | | | |
| 1 | https://www.indiacode.nic.in/bitstream/123456789/13260/1/the\_tamilnadu\_cooperative\_ societies\_ act-1983.pdf | | |
| 2 | https://apeda.gov.in/apedawebsite/corporate\_info/APEDA-Rugulation-(Amendment)-15.2.130001.pdf | | |
| 3 | https://amul.com/files/pdf/annual\_sustainability\_report\_2704.pdf | | |

Note: Latest edition of the books may be used

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

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPE24-2** | **Elective Course - 3**  **23PCOPE24-2 RURAL AND AGRICULTURAL MARKETING** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To learn the concepts of Rural marketing and its environments. |
| LO2: | To understand the buying behaviours of rural consumers |
| LO3: | To gain knowledge on strategies relating to rural product, branding, packaging, etc. |
| LO4: | To learn the functioning of food processing industry including distribution and promotion in the rural market. |
| LO5: | To understand the principles and functioning of cooperative marketing |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Apply the concepts of rural marketing |
| CO2: | Analyse the buying behaviours of rural consumers |
| CO3: | Appraise the strategies relating to rural product, branding, packaging, etc. |
| CO4: | Design distribution and promotional mix in the rural market relating to food processing industry |
| CO5: | Assess the principles and functioning of cooperative marketing |

Unit I: **Introduction to Rural marketing**

Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs rural marketing – Rural marketing environment – Becoming a successful rural marketer.

Unit II:**Rural buyer behaviour**

Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.

Unit III: **Rural product strategy and pricing**

Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected

Unit IV:**Food processing industry infrastructure in India**

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.

Unit V: **Cooperative marketing**

Meaning of cooperative marketing - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

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| Recent Trends in Rural and Agricultural Marketing |
| Faculty member will impart the knowledge on recent trends in Rural and Agricultural Marketingto the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Acharya S.S (2019), “Agricultural Marketing in India”, 6th Edition., Oxford & IBH Publishing, New Delhi |
| 2. | Ashok M. V. (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi |
| 3. | DebarunChakrabaorty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai |

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| Supplementary Readings: | |
| 1. | Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai |
| 2. | Debarun Chakraborty, Soumya Kanti Dhara and Adrinil Santra, (2018), Rural Marketing in India: Texts and Cases, Atlantic Publishers, New Delhi |
| 3. | Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, NOIDA (UP) |
| Web Reference: | | |
| 1 | https://www.iare.ac.in/sites/default/files/lecture\_notes/IARE\_RM\_NOTES\_2.pdf | |
| 2 | https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992- cooperative-marketing.html | |
| 3 | https://cacp.dacnet.nic.in/content.aspx?pid=32#content | |

Note: Latest edition of the books may be used

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

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPE25-1** | **Elective Course - 4**  **23PCOPE25-1 CO-OPERATIVE ACCOUNTS AND AUDIT** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To enable students to understand the basic accounting principles and Common Accounting System |
| LO2: | To make students get knowledge about general and special ledger, reconciliation of ledgers and preparation of Trial balance and Receipts and Disbursement Statement |
| LO3: | To prepare Profit and Loss Account and Balance Sheet of a cooperative entity. |
| LO4: | To understand and determine depreciation and books and registers to be maintained for inspection by RBI and NABARD |
| LO5: | To understand the concept of Audit for cooperatives, procedures with respect to valuation and verification and preparation of Audit Memorandum and Audit Compliance Report |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Interpret the basic accounting principles and double entry book keeping system of Cooperatives |
| CO2: | Evaluate long term cooperative credit facilities and the functioning of National Federations |
| CO3: | Create the financial statements of cooperative entities and examining the treatment of loans and subsidies |
| CO4: | Examine the different methods and factors affecting depreciation and the records to be maintained for Inspection by RBI/NABARD |
| CO5: | Examine the nature, scope, objectives of audit, valuation and verification of financial statements and preparation of Audit Memorandum and Report |

Unit I:**Introduction to Accounting of Cooperatives**

Definition of accounting – Accounting Principles – Functions of Accounting – Accounting conventions – Distinctive Features of Cooperative Account Keeping and Double Entry System – Common Accounting System (CAS) in Cooperatives

Unit II:**Maintenance of Books of Accounts**

Book Keeping in Cooperatives Day Books – Meaning and Types Treatment of Accounting Transactions – General and Special Ledger in Cooperatives – Reconciliation of General Ledger Balances with Special Ledger – Preparation on Receipt and Disbursement statement – Trail Balance and Receipts and Disbursement Statement

Unit III:**Preparation and Presentation of Financial Statements of Cooperatives**

Preparation of Final Accounts – Meaning – Manufacturing Account – Trading, Profit and Loss Account and Balance Sheet – Meaning and Purpose – Treatment of Loans and Subsidies in Accounts – Classification of Assets and Liabilities – Adjustment Entries.

Unit IV: **Depreciation Accounting and Types of Cooperatives**

Depreciation and Special Features of Accounts of Different Category of Cooperatives – Meaning and Definition of Depreciation – Factors affecting Depreciation – Methods – Types of Cooperatives (Credit and Non-Credit) – Books and Registers to be Maintained – Inspection by RBI/NABARD.

Unit V:**Audit of Financial Statements of Cooperatives**

Audit – Definition and Concept – Internal Checks and Control – Routine Checking – Valuation and Verification – Examination of Financial Statements – Types of Audit – Cost Audit – Management Audit – Systems Audit – Preparation of Audit Memorandum – Audit Compliance Report.

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| Recent Trends inCo-operative Accounts and Audit | | | |
| Faculty member will impart the knowledge on recent trends inCo-operative Accounts and Auditto the students and these components will not cover in the examination. | | | |
| Text Books: | | | | | |
| 1. | | | Rao Y.K. (2013), “Cooperative Accounting and Audit”, Mittal Publications, New Delhi. | | |
| 2. | | | Krishnaswami. O.R, Cooperative Account Keeping, Oxford IBH Co Ltd, New Delhi | | |
| 3. | | | Karthikeyan, M and Karunakaran, R. (2013), Cooperative Accounting, Discovery Publishing, New Delhi. | | |
| Supplementary Readings: | | | | | | |
| 1. | | | | | Kapoor, D.R. (1997), Handbook of Cooperative Audit, Anmol Publications, Bengaluru. | |
| 2. | | | | | Tamil Nadu Cooperative Audit Manual, Directorate of Cooperative Audit. | |
| 3. | | | | | Nakkiran. S, A Treatise on Cooperative Management, Rainbow Publications, Coimbatore. | |
| Web Reference: | | | | | | | |
| 1 | | | | | https://auditguru.in/wp-content/uploads/2017/11/16.-Co-operative-Society.pdf | | |
| 2 | | | | | https://www.ilo.org/wcmsp5/groups/public/---ed\_emp/---emp\_ent/---coop/documents/instructionalmaterial/wcms\_628560.pdf | | |
| 3 | | | | | https://www.ncdc.in/documents/other/Accounts-and-Book-Keeping-in-Primary-Level-Cooperatives10920.pdf  **Note: Latest edition of the books may be used** | | |
|  | | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 2 | 2 | 1 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 2 | 1 | | **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 2 | 1 | | **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 1 | 3 | 2 | 1 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | | | | | | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOPE25-2** | **Elective Course - 4**  **23PCOPE25-2CO-OPERATION IN FOREIGN COUNTRIES** | **L** | **P** | **C** |
| **Semester - 2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To assist students in identifying the factors that contribute to the success of the cooperative movement in England. |
| LO2: | To Gain A Better Understanding of Credit Movements in Germany and Italy |
| LO3: | To encourage students to get practical experience through participation in diary cooperatives. |
| LO4: | To become familiar with Co-operative Movement in Israel |
| LO5: | To encourage students to learn about international cooperatives. |

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| Course Outcomes: | |
|  | After successful completion of the course, the students will be able to: |
| CO1: | Acquire knowledge about the success of Cooperative Movement in Foreign countries. |
| CO2: | Appreciate the importance of DairyCooperatives in Denmark. |
| CO3: | Understand the logic of the Cooperative Movement in the USA and Israel. |
| CO4: | Evaluate the significance of consulting cooperativeive movement in England |
| CO5: | Compare the strength and weaknesses between Indian Co-operatives and foreign co-operatives |

Unit I:**Consumer Co-operative Movement in England**

Introduction - Robert Owen, Dr.William King and Rochdale Pioneers – The Retail Stores, Co-operative Wholesale Society - The Scottish Co-operative Wholesale Society, Co-operative Wholesale Society and Scottish Co-operative Wholesale Society a Comparative Study – Difficulties of the Co-operative Wholesale Movement. The co-operative consumer movement in Sweden: Feature – Constitution and working of Cooperative Forbundet (K.F).

Unit II:**Credit Movement in German and Italy**

Origin of Co-operative Movement; Diffusion Societies, Schulze–Delitzsch Societies - Comparative Study of Raiffeisen and Schulze Societies – First and Second World War and the Co-operative Movement - Development after the Second World War - Co-operation in Italy; Working of BancaPopularre (Peoples Bank), Cassirer (Rural Banks), Formation of Fascist National Organism of Co-operation (FNTE)

t III:**Dairy Co-operatives in Denmark**

Co-operative Dairies - Growth and Development - Factors Responsible for the Success of Co-operative Dairies – Co-operative Bacon and Egg Societies: Co-operative Cattle Societies – Characteristic Features of Danish Co-operative Movement - Difficulties for India in Adopting the Danish Model

Unit IV:**Co-operative Movement in Israel**

The Early Co-operative Groups - The Beginning of Co-operative Movement in Palestine - Co-operative Developments in Israel; Credit Co-operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Consumer Co-operatives – Features of the Co-operative Movement in Israel

Unit V:**Co-operative Movement in U.S.A**

The Origin – Rural Co-operative Movement, Urban Co-operative Movement; Consumers’ Co-operatives, Service Co-operatives, Credit Unions, New Wave Co-operatives, Health Care Co-operatives – Chief Characteristics of the Co-operative Movement in U.S.A

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| **Recent Developments in Co-operation in Foreign Countries** |
| Faculty member will impart the knowledge on recent Developments inCo-operation in Foreign Countries to the students and these components will not cover in the examination. |

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| Text Books: | | | | | | |
| 1. | Hajela.T.N, 2016Co-operation – Principles, Problems and Practice, Ane Books Private Limited, New Delhi. | | | | | |
| 2. | Hajela.T.N, 2010 Co-operation - Principles, Problems and Practice, KonarkPublishingHouse,New Delhi, | | | | | |
| 3. | Onafowokan O, Oluyombo,2012Co-operative Finance in Developing Economics, Soma Prints Limited. Nigeria. | | | | | |
| 4 | Bedi R.D, Theory, 1996 History and Principles of Co-operation, Loyal Book Depot, Meerut. | | | | | |
| 5 | Kulkarni, 2000 Theory and Practice of Co-operative in India and Abroad, Co-operative Books Depot, Mumbai | | | | | |
| Supplementary Readings: | | | | | | |
| 1. | Madan G.R, 1994 Co-operative Movement in India, Mittal Publications, New Delhi | | | | | |
| 2. | Hajela T.N, 2010 Co-operation: Principles, Problems and Practice, KonarkPublishing House, New Delhi, | | | | | |
| 3. | John Winfred and Kulandai Swami V 2000, History of Co-operative Thoughts, Rainbow Publications, Coimbatore, | | | | | |
| 4. | Memoria C.B, 1973 Co-operation in India and Abroad, KitabMabal, Allahabad. | | | | | |
| 5. | Krishnaswami O.R, 1999 Fundamentals of Co-operation, S.Chand and Sons,  New Delhi.   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 2 | |   **\***3– Strong, 2- Medium, 1- Low | | | | | |
| **23PCOPS26** | | **SKILL ENHANCEMENT COURSE SEC 1:**  **23PCOPS26 GOODS AND SERVICES TAX** | **L** | **P** | **C** |
| **Semester 2** | | **3** |  | **2** |

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| **Learning Objectives:** | | |
| **LO1:** | | To enable the students to understand the basic concept of indirect tax |
| **LO2:** | | To provide the students to know the structure of GST |
| **LO3:** | | To educate the students with registration process of GST |
| **LO4:** | | To educate the students for Input Tax Credit |
| **LO5:** | | To understand the filing of returns and payment procedure of GST and Refund process and assessment. |
| Course Outcomes: | | |
|  | After the successful completion of the course, the students will be able to: | |
| **CO1:** | Comprehend the fundamentals of indirect tax and need for GST | |
| **CO2:** | Understand the structure of GST and their schemes in practice | |
| **CO3:** | Disseminate various modes of registration of GST | |
| **CO4:** | Familiarize themselves with the adjustment of debit and credit notes | |
| **CO5:** | Understand and apply the e-filling of GST in practice | |

Unit I: **Introduction to Goods and Services Tax**

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: **Structure of GST**

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: **GST Registration Process:** Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV:**Input Tax Credit :** Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: **Returns, Payments, Refund Process and Assessment**

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

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| **Recent Amendments in Goods and Services Tax** | | | | |
| The faculty member will impart the knowledge on recent trends in Goods and Services Tax to the students and the sec omponents will not cover in the examination. | | | | |
| Text Books: | | | | | | |
| 1. | | | Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi | | | |
| 2. | | | Sarangi 2024Goods and Services Tax Precept and Practice 2024,CentaxPublications, Delhi | | | |
| 3. | | | Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi | | | |
| 4. | | | Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, Delhi | | | |
| Supplementary Readings: | | | | | |
| 1. | | | | | Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi |
| 2. | | | | | Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi |
| 3. | | | | | Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi |
| 4. | | | | | Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, Delhi |
| Web Reference: | | | | | |
| 1 | | | https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html | | |
| 2 | | | https://cleartax.in/s/gst-book-online-pdf | | |

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| **SEMESTER:III**  **CORE:VII** | **23PCOPC31: TAXATION** | **CREDITS:5**  **HOURS:6** |

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|  | **Learning Objectives** |
| **1** | To identify deductions from gross total income and computation of income for different classes of assesses |
| **2** | To understand the procedure for filing of returns and tax planning |
| **3** | To analyse the structure on international business taxation |
| **4** | To assess Goods and Services Tax and filing GST returns |
| **5** | To compute customs duty as per Customs Act |

**Course Units**

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| **UNIT I (18 hrs)**  **Assessment of persons**  Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society. |
| **UNIT II (18 hrs)**  **Tax Returns and Tax planning**  Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue. |
| **UNIT III (18 hrs)**  **International business taxation**  International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy. |
| **UNIT IV (18 hrs)**  **Goods and Services Tax**  Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering –- Filing of Returns- Penalties – Prosecution – Appeal and Revision. |
| **UNIT V (18 hrs)**  **Customs Act, 1962**  Customs Act, 1962:Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty. |

**Course Outcomes**

**Students will be able to:**

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| CO No. | CO Statement | Knowledge level |
| CO 1 | Apply the provisions of income tax to determine taxable income | K3 |
| CO 2 | Plan taxes | K3 |
| CO 3 | Illustrate the nuances of international business taxation | K2 |
| CO 4 | Apply the provisions of GST | K3 |
| CO 5 | Summarise the provisions of Customs Act | K2 |

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| **Books for study:**   1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi 2. MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, Sahitya Bhawan Publications, Agra 3. SekarG, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai. 4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi 5. Vandana Bangar andYogendra Bangar, “Comprehensive Guide to Taxation”(Vol.I and II),Aadhya Prakashan, Prayagraj(UP). |
| **Books for reference:**   1. ShaR.G. and Usha DeviN.,(2022) “Income Tax” (Direct and Indirect Tax), HimalayaPublishing House,Mumbai. 2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited 3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai. 4. DatyV.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai. 5. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi. |
| **Web references:**   1. https://www.icsi.edu/media/webmodules/16112021\_Advance\_Tax\_Laws.pdf 2. <https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf> 3. <https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

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|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

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| **SEMESTER: III**  **CORE: VIII** | **23PCOPC32: RESEARCH METHODOLOGY** | **CREDITS:5**  **HOURS:6** |

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|  | **Learning Objectives** |
| 1 | To understand the fundamentals of research |
| 2 | To construct theoretical design and formulate hypotheses |
| 3 | To evaluate the data collection techniques |
| 4 | To perform parametric and non-parametric tests |
| 5 | To enhance report writing skills and develop ethical conduct in research |

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| **UNIT I (18 hrs)**  **Introduction to Research Methodology**  Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives. |
| **UNIT II (18 hrs)**  **Hypothesis Testing and Research Design**  Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors. |
| **UNIT III (18 hrs)**  **Data Collection**  Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation –Secondary Data: Meaning and sources. |
| **UNIT IV (18 hrs)**  **Data Analysis**  Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)  Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman’s test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis. |
| **UNIT V (18 hrs)**  **Preparation of Research Report**  Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research. |

**Theory: 80%; Problems: 20%**

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recall the research concepts and recognise the research problem | K1 |
| CO 2 | Construct research hypothesis and determine the sample size | K3 |
| CO 3 | Select appropriate method for data collection | K3 |
| CO 4 | Interpret the results of statistical tests | K2 |
| CO 5 | Construct research report avoiding plagiarism | K3 |

|  |
| --- |
| **Books for study:**   1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. SultanChand & Sons, New Delhi. 2. Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods andTechniques. New Age International (P) Limited, New Delhi. 3. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”,Himalaya Publishing House, Mumbai. |
| **Books for reference:**   1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research   Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).   1. Sashi K.Guptha and Parneet Rangi,(2018) “Research Methodology” , Kalyani   Publisher, Ludhiana.   1. SharmaR D and Hardeep Chahal, (2004) “Research Methodology In Commerce andManagement”, Anmol Publications, New Delhi |
| **Web references:**   1. [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\_notes/health\_ science\_students/ln\_research\_method\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_%20science_students/ln_research_method_final.pdf) 2. https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf 3. https://prog.lmu.edu.ng/colleges\_CMS/document/books/EIE%20510%20LECTURE%20N   OTES%20first.pdf   1. https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/ |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

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| --- | --- | --- |
| **SEMESTER:III**  **CORE:IX** | **23PCOPP33: COMPUTER APPLICATIONS IN BUSINESS (Practical Only)** | **CREDITS:5**  **HOURS:6** |

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| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the fundamentals of SPSS |
| 2 | To compare the values obtained in t-test and ANOVA |
| 3 | To perform regression and non-parametric tests |
| 4 | To create company, groups and ledgers and obtain financial statements using Tally Prime |
| 5 | To understand inventory management and account for goods and services tax |
| **UNIT I (18 hrs)**  **Introduction to SPSS**  Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output. | |
| **UNIT II(18 hrs)**  **Parametric Tests in SPSS**  Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression. | |
| **UNIT III (18 hrs)**  **Non-parametric Tests in SPSS**  Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test | |
| **UNIT IV (18 hrs)**  **Introduction to Tally Prime**  Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems. | |
| **UNIT V (18 hrs)**  **Inventory and GST in Tally Prime**  Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems. | |

**100% Practical**

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| **CO 1** | Construct data file in SPSS | K3 |
| **CO 2** | Examine Means of samples | K4 |
| **CO 3** | Apply non-parametric tests | K3 |
| **CO 4** | Construct a company, form groups and get automated financial statements | K3 |
| **CO 5** | Plan for automation of inventory | K3 |
| **Books for study:**   1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi 2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K 3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi 4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi | | | | |
| **Books for reference:**   1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York 2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai 3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication,Pilani 4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication,Kolkata | | | | |
| **Web references:**   1. https://www.spss-tutorials.com/basics/ 2. https://www.tallyclub.in/ 3. https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/ | | | | |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 2** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

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| --- | --- | --- |
| **SEMESTER:IV**  **CORE:XI** | **23PCOPC34 :HUMAN RESOURCE ANALYTICS** | **CREDITS:5**  **HOURS:6** |

|  |  |
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|  | **Learning Objectives** |
| 1 | To understand the concept and framework of human resource analytics |
| 2 | To evaluate the process of human resource analytics and the relevant research tools |
| 3 | To illustrate the evolution, types and design of HR metrics |
| 4 | To deal with data collection and transformation |
| 5 | To adopt tools and techniques for predictive modelling |

**Course Units**

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Human Resource Analytics**  Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models. |
| **UNIT II (18 hrs)**  **Business Process and HR Analytics**  Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research |
| **UNIT III (18 hrs)**  **Introduction to HR Metrics**  HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles –– HR Scorecard – HR Dashboards. |
| **UNIT IV (18 hrs)**  **HR Analytics and Data**  HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis. |
| **UNIT V (18 hrs)**  **HR Analytics and Predictive Modelling**  HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics. |

**Course Outcomes**

Students will be able to

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| **CO 1** | Examine the concept of human resource analytics | K4 |
| **CO 2** | Apply the HR tools and techniques in decision making | K3 |
| **CO 3** | Examine the different types of HR metrics and their relative merits | K4 |
| **CO 4** | Make use of HR data in report preparation | K3 |
| **CO 5** | Build models for predictive analysis | K3 |

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| **Books for study:**   1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai 2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow. 3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1stEdition, Sage Publications India Private Limited, New Delhi |
| **Books for reference:**   1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi 2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi 3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai. |
| **Web references:**   1. https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions 2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/> 3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

|  |  |  |
| --- | --- | --- |
| **SEMESTER:III**  **ELECTIVE: V** | **23PCOPE35-1: COOPERATIVE TRAINING: VISIT TO COOPERATIVE INSTITUTIONS AND INTERNSHIP** | **CREDITS:3**  **HOURS:3** |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1. | To gain practical knowledge on the performance of various types of agricultural and non-agricultural cooperatives |
| 2. | To provide the exposure on process of maintaining accounting records, auditing and administrative methods of various cooperatives |
| 3. | To understand the perception of members of cooperative on the functions of cooperatives |
| 4. | To provide an in-depth understanding on the dynamics of various socio-economic and political forces influencing the working of the cooperative institutions |
| 5. | To develop analytical skills for solving day to day issues faced by the cooperatives |

This cooperative training course has two components

1. Visit to Cooperative Institutions
2. Internship

The cooperative institutional visit will be an observation study of various types of cooperatives at District, State and National levels furnished below. The field 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. It is expected to acquire practical managerial knowledge during their training visits.

**LIST OF VARIOUS TYPES OF DISTRICT LEVEL COOPERATIVE INSTITUIONS**

1. District Central Cooperative Bank Ltd.
2. District Consumer Cooperative Wholesale Stores Ltd.
3. District Cooperative Milk Producers’ Union Ltd.
4. District Cooperative Union
5. Office of the Deputy Registrar of Cooperative Societies
6. Office of the Joint Registrar of Cooperative Societies
7. Cooperative Sugar Mills Ltd.
8. Cooperative Tea Factory Ltd.
9. Large-Sized Adivasi Multi-Purpose Societies (LAMPS)
10. Farmers Service Societies (FSS)
11. Regional Offices of State Cooperative Institutions
12. Any other type of cooperative institution functioning at district level
13. Any other special type of cooperative society functioning in the respective district

**LIST OF VARIOUS TYPES OF STATE LEVEL COOPERATIVE INSTITUTIONS**

1. Tamil Nadu State Apex Cooperative Bank Ltd.
2. Tamil Nadu Cooperative Agricultural and Rural Development Bank Ltd.
3. Tamil Nadu Cooperative Consumers Federation Ltd.
4. Tamil Nadu Cooperative Milk Producers’ Federation Ltd.
5. Tamil Nadu Cooperative Housing Federation Ltd.
6. Tamil Nadu Cooperative Marketing Federation Ltd.
7. Tamil Nadu Handloom Weavers’ Cooperative Society Ltd (Co-optex)
8. Tamil Nadu Cooperative Urban Banks Federation Ltd
9. Tamil Nadu Cooperative Sugar Federation Ltd
10. Tamil Nadu Industrial Cooperative Bank Ltd

**NATIONAL LEVEL**

1. Regional Offices of any National Level Cooperative Institution

**II. INTERNSHIP**

Under the Internship component, the students are to choose any type of cooperative institution within their vicinity for a period of two weeks. The faculty in-charge will guide the students until their successful completion of Internship.

**Course Outcomes:** Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recall the procedures involved in admission of a member and issue of loans in cooperatives | K1 |
| CO 2 | Explain the interest rates for deposits and loans | K2 |
| CO 3 | Select appropriate method of investment and management | K3 |
| CO 4 | Infer the observations made during the filed visit about cooperatives | K2 |
| CO 5 | Organise a field visit and prepare internship report | K3 |

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 2** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High - 3 Medium – 2 Low - 1**

|  |  |  |
| --- | --- | --- |
| **SEMESTER:III**  **ELECTIVE: V** | **23PCOPE35-2:MARKETING OF SERVICES** | **CREDITS:3**  **HOURS:3** |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1. | To learn distinctive features of services and key elements in services marketing |
| 2. | To provide insight into ways to improve service quality and productivity. |
| 3. | To understand marketing of different services in Indian context. |
| 4. | To understand the unique challenges inherent in managing and delivering quality services. |
| 5. | To understand the ‘state of the art’ of service management thinking. |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Introduction to Services Marketing**  Evolution and growth of service sector – Significance of service marketing - Definition of services – Components – Characteristics – Classification of services – Differences between goods and services – Service design – Factors to be considered in designing service process – Guiding principles – Management models of service design – Services marketing system – Service process planning – Blue printing – Components of service blue prints and its stages – Process layout out and its types – Benchmarking – Service mapping. |
| **UNIT II (12 hrs)**  **Service Marketing Mix**  Service marketing mix – Definition and Characteristics – Components of service marketing mix – 7Ps product in services, pricing, promotion, place, people, process and physical evidence. |
| **UNIT III (12 hrs)**  **Managing Demand and Supply**  Managing demand and supply and its strategies – Consumer Behaviour - Factors Influencing Consumer Behaviour - Types of marketing in service firms – Internal marketing – External marketing – Service triangle – Relationship marketing |
| **UNIT IV (12 hrs)**  **Managing Service Quality**  Service quality and its dimensions – Measurement of service quality - Gap analysis – Service quality management - Problems in service quality control - Guidelines for managing service competition. |
| **UNITV (12 hrs)**  **Marketing of different services**  Marketing of financial services relating to banking and insurance services – Benefits – Formation of marketing mix for banking and insurance products - Health care services – Marketing of health care - Types of hospitals - Marketing mix for health care - Tourism services – Marketing mix for tourism - Professional or Consultancy services – Telecommunication. |

## Course Outcomes

**Students will be able to**

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Analyse the factors to be considered in designing service process | K4 |
| CO 2 | Summarise the Components of service marketing mix | K2 |
| CO 3 | Explain the factors influencing Consumer Behaviour | K2 |
| CO 4 | Analyse the guidelines for managing service competition | K4 |
| CO5 | Analyse the marketing practices in banking, insurance, health care, tourism and professional or consultancy services | K4 |

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| --- |
| **Books for study:**   1. Valarie Zeithaml, D Gremler, et. al., “Services Marketing”, 4th Edition, TMH, New Delhi 2. Jochen Wirtz, Christopher Lovelock, Jayanta Chatterjee and Gopal Das (2019), “Essentials of Services Marketing”, 3rd Edition, Pearson Education, New Delhi. 3. Srinaivasan, R(2016), “Services Marketing in Indian Context”, Prentice Hall. |
| **Books for reference:**   1. James A Fitzmmons & Mona J Fitzmmons,(2004), “Service Management: operation, Strategy, Information Technology”, 5th Edition, TMH, New Delhi. 2. Ravi Sankar, (2002), “Services Marketing”, Excel Books, New Delhi 3. Lovelock Christopher H. Managing, “Services: Marketing Operations and Human Resources”, Englewood Cliffs, New Jersey, Prentice Hall Inc. |
| **Web references:**  1.<https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 1 | 3 | 2 | 2 | 3 | 1 | 2 |
| **CO2** | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**Second Year Skill Enhancement Course Semester III**

**EMPLOYABILITY SKILLS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester 3**  **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | | **Inst. Hours** | **Marks** | | | | |
| **CIA** | | | **External** | **Total** |
| **23PCOPS36** | **EMPLOYABILITY**  **SKILLS** | Extra  Disciplinary | 3 | - | - | - | 2 | | 45 | 25 | | | 75 | 100 |
| **Course Objectives** | | | | | | | | | | | | | | |
| C1 | To learn about the employability skills | | | | | | | | | | | | | |
| C2 | To understand dimensions of task oriented skills | | | | | | | | | | | | | |
| C3 | To study on critical problem-solving techniques | | | | | | | | | | | | | |
| C4 | To develop employability skills | | | | | | | | | | | | | |
| C5 | To understand the logical and reasoning skills | | | | | | | | | | | | | |
| **SYLLABUS** | | | | | | | | | | | | | | |
| **UNIT** | **Details** | | | | | | **No. of**  **Hours** | | | | **Course**  **Objectives** | | | |
| I | **INTRODUCTION TO EMPLOYABILITY SKILLS**  Meaning – Definition – Hard skills and soft  skills –Employability skills and vocational skills – Employability and employment –  Employability attributes. | | | | | | 9 | | | | C1 | | | |
| II | **UNPACKING EMPLOYABILITY SKILLS**  Embedded employability skills – Dimensions of competency – Task skills –Task Management skills – Contingency Management skills –  Job/Role Environment skills. | | | | | | 9 | | | | C2 | | | |
| III | **INTER – RELATIONSHIPS OF EMPLOYABILITY SKILLS**  Communication – Team work –  Problem solving – Initiative and Enterprise – Planning and Organizing – Self management –  Learning – Technology. | | | | | | 9 | | | | C3 | | | |
| IV | **RESUME WRITING**  Meaning – Features of good resume – Model (Exercise). Etiquettes – Dress, Cleanliness, Etiquettes to be followed  inside the employment seeking process. | | | | | | | 9 | | | | C4 | | | |
| V | **Arithmetic and Logical Reasoning Skills – Exercise.** | | | | | | | 9 | | | | C5 | | | |
|  | **Total** | | | | | | | **45** | | | |  | | | |

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| --- | --- | --- |
| **Course Outcomes** | | |
| **Course Outcomes** | On completion of this course, students will; | |
| **CO1** | Acquire employability skills | PO4, PO6, PO7 |
| **CO2** | understand dimensions of task oriented skills | PO4, PO6, PO7 |
| **CO3** | study on critical problem-solving techniques | PO4, PO6, PO7 |
| **CO4** | develop employability skills | PO4, PO6, PO7 |
| **CO5** | understand the logical and reasoning skills | PO4, PO6, PO7 |
| **Reading List** | | |
| 1. | <https://www.jobjumpstart.gov.au/article/what>-are-employability-skills | |
| 2. | <https://www.simplilearn.com/why>-are-employability-skills-important-article | |
| 3. | https://blog.hubspot.com/marketing/employability-skills | |
| 4. | <https://www.indeed.com/career>-advice/finding-a-job/employability-skills | |
| **References Books** | | |
| 1. | Soft Skills, Dr. K. Alex | |
| 2. | Winning Interview Skills, Complied & Edited by J.K. Chopra. | |
| . | A Modern Approach to Verbal and Non- Verbal Reasoning, R. S. Aggarwal. | |
| 4. | Fafinski, S., Finch, E. (2014). Employability Skills for Law Students. United  Kingdom: OUP Oxford. | |
| 5. | Trought, F. (2017). Brilliant Employability Skills: How to Stand Out from the  Crowd in the Graduate Job Market. United Kingdom: Pearson Education Limited. | |
| 6. | Chaita, M. V. (2016). Developing Graduate Employability Skills: Your Pathway to  Employment. United States: Universal Publishers. | |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PO 7** | **PO 8** |
| **CO 1** |  |  |  | 3 |  | 3 |  |  |
| **CO 2** |  |  |  | 3 |  | 3 |  |  |
| **CO 3** |  | 2 |  | 3 |  | 3 |  |  |
| **CO 4** |  |  |  | 3 | 2 | 3 | 1 |  |
| **CO 5** |  |  |  | 3 |  | 3 |  |  |

3-Strong 2-Medium 1-Low

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester 3**  **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **23PCOPI37** | **SUMMER INTERNSHIP** | - | - | - | - | - | 2 | - | 25 | 75 | 100 |

**-Refer to the Regulations-**

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| **SEMESTER:III**  **CORE:X** | **23PCOPC41 : CORPORATE ECONOMIC LAWS** | **CREDITS:4**  **HOURS:6** |

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|  | **Learning Objectives** |
| 1 | To analyse current and capital account transactions and deal with foreign currency under FEMA Act |
| 2 | To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act |
| 3 | To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act |
| 4 | To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act |
| 5 | To explain the registration and related procedures under Real Estate Act |

**Course Units**

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| **UNIT I (18 hrs)**  **Introduction to Foreign Exchange Management Act, 1999**  Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal. |
| **UNIT II (18 hrs)**  **Competition Act, 2002 and Consumer Protection Act, 2019**  Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations **-** Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.  The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders. |
| **UNIT III (18 hrs)**  **Law relating to intellectual property rights**  Law relating to intellectual property rights: Introduction - The Copyright Act, 1957:Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright.  The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks. |
| **UNIT IV (18 hrs)**  **Prevention of Money Laundering Act, 2002**  Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal. |
| **UNIT V (18 hrs)**  **Real Estate (Regulation and Development) Act, 2016**  Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee. |

**Course Outcomes**

Students will be able to

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| CO No. | CO Statement | Knowledge level |
| CO 1 | Recall important provisions of FEMA | K1 |
| CO 2 | Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer | K4 |
| CO 3 | Summarise the process relating to obtaining copyrights and patents. | K2 |
| CO 4 | Examine the provisions of Money Laundering Act | K4 |
| CO 5 | Analyse the provisions relating to regulation of real estate | K4 |

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| **Books for study:**   1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi 2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri 3. Pankaj Garg (2021), Taxmann’s Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi |
| **Books for reference:**   1. Sekar G and Saravana Prasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd.,, New Delhi 2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi 3. [AhujaV.K. and Archa Vashishtha](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Prof.+%28Dr.%29+V.K.+Ahuja+and+Dr.+Archa+Vashishtha&search-alias=stripbooks) (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN) |
| **Web references:**   1. https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf 2. https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf 3. https://resource.cdn.icai.org/68523bos54855-cp1.pdf 4. https://resource.cdn.icai.org/68524bos54855-cp2.pdf |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
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|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |

**High – 3 Medium – 2 Low – 1**

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| **SEMESTER:IV**  **CORE:XII** | **23PCOPC42: INTERNATIONAL BUSINESS** | **CREDITS:5**  **HOURS:6** |

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|  | **Learning Objectives** |
| 1 | To understand the concepts of International Business and International Business Environment |
| 2 | To analyse the different theories of International Business. |
| 3 | To understand the legal procedures involved in International Business. |
| 4 | To evaluate the different types of economic integrations. |
| 5 | To analyze the operations of MNCs through real case assessment. |

**Course Units**

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| **UNIT I (18 hrs)**  **Introduction to International business**  International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business. |
| **UNIT II (18 hrs)**  **Theoretical Foundations of International business**  Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler’s Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning’s Eclectic Theory of International Production. |
| **UNIT III (18 hrs)**  **Legal framework of International Business**  Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms. |
| **UNIT IV (18 hrs)**  **Multi-Lateral Agreements and Institutions**  Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO and UNCTAD. |
| **UNIT V (18 hrs)**  **Multinational Companies (MNCs) and Host Countries**  Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics.  Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs. |

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recall the concepts of International Business and International Business Environment | K1 |
| CO 2 | Analyze different theories of International Business | K4 |
| CO 3 | Explain the legal procedures involved in International business | K2 |
| CO 4 | Explain the different types of economic integrations. | K2 |
| CO 5 | Identify the operations of MNCs through real case assessment | K3 |

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| **Books for study:**   1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork 2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York 3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press |
| **Books for reference:**   1. Donald Ball, Michael Geringer, Michael Minor &Jeanne McNett, International Business: The Challenge of Global Competition,Mc Graw Hill Education, NewYork 2. Alan M Rugman &Simon Collinson, International Business: Pearson Education, Singapore |
| **Web references:**   1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf> 2. [https://ebooks.lpude.in/commerce/mcom/term\_3/DCOM501\_ INTERNATIONAL\_BUSINESS.pdf](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_%20INTERNATIONAL_BUSINESS.pdf) 3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 1 | 3 | 1 | 2 | 2 | 2 | 3 | 1 | 2 |
| **CO2** | 3 | 2 | 3 | 1 | 3 | 3 | 2 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**High – 3 Medium – 2 Low – 1**

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| **SEMESTER:IV** | **23PCOPD43: PROJECT WITH VIVA VOCE** | **CREDITS:7**  **HOURS:10** |

**Refer to the Regulations**

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| **SEMESTER:IV**  **ELECTIVE: VI** | **23PCOPE44-1: STRATEGIC COOPERATIVE MANAGEMENT** | **CREDITS:3**  **HOURS:4** |

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|  | **Learning Objectives** |
| 1 | To understand the basic management thoughts and functional areas of management in cooperatives |
| 2 | To recognize and appreciate core values of cooperatives, professionalization of management and strategies for sustainable development of cooperatives in India |
| 3 | To understand the administrative setup of cooperatives and the powers of various controlling authority in governing the cooperative functions |
| 4 | To understand the procedures and formalities for conduct of elections in cooperatives and preservation of records |
| 5 | To identify and appreciate various training setup and Institutes for cooperative education, training, and development |

**Course Units**

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| --- |
| **UNIT I (12 hrs)**  **Introduction to Cooperatives Management**  Management Thoughts and Functions – Definition and Objectives - Functions of Management applicable to Cooperatives – Functional Areas of Management in Cooperatives – Production – Materials – Finance – Marketing and Human Resources. |
| **UNIT II(12 hrs)**  **Cooperative Management and Control**  Cooperative Management: Mission, Vision, and Objectives – General Body – Board of Directors – Management Committee – Professionalisation of Management – Powers and Functions of Management Committee – Duties and Responsibilities of President, Vice-President, and Board of Directors – Democratic Control and Management – Strategies for Sustainable Development of Cooperatives in India. |
| **UNIT III (12 hrs)**  **Cooperative Administration and Powers of Controlling Authority**  Cooperative Administration – Administrative Setup of Cooperatives – Registrar of Cooperative Societies – Administrative Powers of RCS – Role and Powers of Functional Registrars in Functional Departments like Audit, Dairy, Fisheries, Housing, Handlooms & Textiles, Sericulture, Horticulture, Industries – Conduct of General Body Meeting & Special General Meetings. |
| **UNIT IV (12 hrs)**  **Code of Conduct for Cooperative Elections and Preservation of Records**  Cooperative Elections – Authority to conduct Election – Cooperative Election Commission – Composition of Board – Reservation and Division of Constituencies – Election of Office Bearers – Custody and Preservation of Records. |
| **UNIT V (12 hrs)**  **Education, Training and Development of Cooperatives**  Cooperative Education and Training – Training Setup for cooperatives – Vaikunth Mehta National Institute (VAMNICOM) – National Council for Cooperative Training (National Council for Cooperative Training) – Institute of Cooperative Managements (ICMs) – Cooperative training centres at the state level Junior Training Centres – Member Education – Publicity and Propaganda by Cooperative Unions at District, State and National level |

## Course Outcomes

Students will be able to

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| CO No. | CO Statement | Knowledge level |
| CO 1 | Summarize the functions of management applicable to cooperatives and identifying the functional areas of management in cooperatives | K2 |
| CO 2 | Outline the powers and functions, duties and responsibilities of the managing members of cooperatives and sustainable practices to be followed by them. | K2 |
| CO 3 | Analyse the different levels of administrative set up of cooperatives and the roles and powers of functional registrars. | K4 |
| CO 4 | Outline the procedure for conduct of cooperative elections and the maintenance and preservation of important records. | K2 |
| CO 5 | Explain the institutions and schemes supporting the training and development of cooperatives in India | K2 |

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| **Books for study:**   1. Nakkiran. S, “A Treatise on Cooperative Management”, Rainbow Publications, Coimbatore 2. Rais Ahmed (2009), Co-Operative Management and Development: Text & Cases, Mittal Publications, New Delhi. 3. [Ravichandran. K and Nakkiran. S](https://www.abebooks.com/servlet/SearchResults?an=ravichandran%20nakkiran&cm_sp=det-_-bdp-_-author) (2009), Cooperation: Theory and Practice, Abhijit Publications, New Delhi |
| **Books for reference:**   1. Kulandaisamy V (2000),“Cooperative Management”, Arudra Academy, Coimbatore 2. Sah A.K, (1984), “Professional Management for Cooperatives”, Vikas Publishing House, New Delhi 3. Hajela T.N, “Cooperation – Principles, Problems and Practices”, 8th Edition, Ane Books Pvt Ltd, New Delhi |
| **Web references:**   1. <https://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/publication/> wcms\_240640.pdf 2. http://cms.tn.gov.in/sites/default/files/documents/fisheries\_e\_pn\_2022\_23.pdf 3. http://cms.tn.gov.in/sites/default/files/documents/dairy\_e\_pn\_2022\_23.pdf 4. http://mpsc.mp.nic.in/eelection/upd\_doc/cooperative%20Rules-   election%20of%20cooperative%20societies.pdf |

Note: Latest edition of the books may be used.

**Mapping of course outcomes with POs and PSOs**

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|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 1 | 1 |
| **CO 2** | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 3 |
| **CO 3** | 3 | 3 | 2 | 3 | 1 | 3 | 1 | 2 | 2 |
| **CO 4** | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 1 | 3 |
| **CO 5** | 1 | 2 | 3 | 3 | 3 | 2 | 3 | 1 | 2 |

**High - 3 Medium – 2 Low - 1**

**SEC –III/PROFESSIONAL COMPETENCY SKILL**

|  |  |  |  |  |  |
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| **23PCOPS45-2** | **e-FILING OF GST RETURNS** | **L** | **T** | **P** | **C** |
| **Semester-4** | **4** |  |  | **2** |

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| **Learning Objectives:** | |
| **LO1:** | To comprehend the concept and relevance of the Goods and Services Tax |
| **LO2:** | To teach the learners how to prepare data for GSTR Forms. |
| **LO3:** | To gain knowledge regarding filing GST returns |
| **LO4:** | To comprehend the procedures involved in GST filing, |
| **LO5:** | To learn about the penalties for late filing of GST returns |
| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Prepare students to file their GST returns online. |
| **CO2:** | Aids in the completion of GSTR forms(GSTR 1 -GSTR 11). |
| **CO3:** | Describe the procedures for GSTR filing. |
| **CO4:** | Learn about the penalties for late filing of GST returns. |
| **CO5:** | Understand the concept of interest on past-due taxes. |

### Contents

* 1. Forms and due dates
  2. GSTR Registration Forms
  3. ITC Forms
  4. Steps involved in filing GST return
  5. GSTR1: Return for Outward Supplies
  6. Difference between GSTR 2A and GSTR 2B
  7. GSTR3B: Summary of Inward and Outward Supplies
  8. GSTR4: Return for Composition Dealers
  9. GSTR5: Return for Non-Resident Taxable Persons
  10. GSTR6: Return for Input Service Distributors
  11. GSTR7: Return for Taxpayers Deducting TDS
  12. GSTR8: Return for E-Commerce Operators Collecting TCS
  13. GSTR10: Return for Registered Person Whose GST Registration gets Cancelled
  14. GSTR11: Return for UIN (Unique Identification Number) Holders
  15. Penalty for late Filing of GST Return
  16. Interest on Outstanding Tax
  17. GSTR9C-Reconciliation Statement
  18. GSTR9B–Filed by Electronic Commerce Operators

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| **Recent Amendments in Filing of GST Returns** | |
| Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination. | |
| **Text Books:** | | | |
| 1. | | Balachandran V., 2024, Indirect Taxes, Sultan Chand, and Sons, NewDelhi | |
| 2. | | Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, NewDelhi | |
| 3. | | Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New  Delhi | |
| 4. | | Raj.C.A.,Agarwa.K,2024,Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi | |

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| **Supplementary Readings:** | |
| 1. | Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, NewDelhi |
| 2. | SanjeetSharmaandShailejaAnand,2024,VKGlobalPublications(P)Ltd.,NewDelhi |
| 3. | Mishra. SK,2024,SimplifiedApproachtoGST,EducreationPublishing,NewDelhi |
| 4. | Viswanthan.B,2024,GoodsandServicesTaxinIndia,NewCenturyPublications,NewDelhi |
| **Web Reference:** | |
| 1 | https://taxguru.in/goods-and-service-tax/download-free-book-  goods-services-tax-gst-india.html |
| 2 | https://cleartax.in/s/gst-book-online-pdf |

Note:**LATEST EDITION OF THE BOOKS MAY BE USED**

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

**\***3– Strong, 2- Medium, 1- Low

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| **SEMESTER:IV**  **ELECTIVE: VI** | **23PCOPE45-2:BUSINESS ETHICS AND CORPORATE SUSTAINABILITY** | **CREDITS:3**  **HOURS:4** |

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|  | **Learning Objectives** |
| 1. | To understand the concept and importance of business ethics |
| 2. | To enable ethical decision making based on various theories |
| 3. | To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection |
| 4. | To understand the concepts of corporate sustainability |
| 5. | To analyse sustainability information and prepare reports |

**Course Units**

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| --- |
| **UNIT I (12 hrs)**  **Introduction to Business Ethics**  Business Ethics- n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues. |
| **UNIT II (12 hrs)**  **Ethical Theories**  Ethical Decision Making **-**Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg’s Theory Model Development. |
| **Unit III (12 hrs)**  **Moral Issues in Business**  Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.  Marketing and Advertising **-** Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading.  Finance -Fairness’ and efficiency in Financial Market – Greenmail-Golden Parachute.  HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.  Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability. |
| **UNIT IV (12 hrs)**  **Corporate Sustainability**  Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.  Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment. |
| **UNIT V (12 hrs)**  **Sustainability Reporting**  Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR. |

## Course Outcomes

Students will be able to

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| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Apply the concepts of business ethics in practice | K3 |
| CO 2 | Demonstrate ethical decision making by applying various theories | K2 |
| CO 3 | Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection | K5 |
| CO 4 | Explain the concepts of corporate sustainability | K2 |
| CO5 | Construct reports disclosing sustainability information | K3 |

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| **Books for study:**   1. MuraleedharanK P and SatheeshE K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rdEdition.,Pearson IndiaEducation Services Pvt. Ltd, Noida 2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi 3. KhankaS S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1stEdition, S.Chand & Co. Ltd., New Delhi |
| **Books for reference:**   1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi 2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi 3. MandalS K (2017), “Ethics in Business and Corporate Governance”, 2ndEdition., McGraw Hill Education, India |
| **Web references:**   1. [https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%](https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%25) 20ETHICS%20&%20EN TREPRENEURSHIP.pdf 2. https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf 3. https://sdgs.un.org/topics/desertification-land-degradation-and-drought 4. https://sdgs.un.org/sites/default/files/documents/1387bp\_ccInNSDS.pdf 5. https://wedocs.unep.org/handle/20.500.11822/9435 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO1 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 3 |
| CO2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 3 |
| CO4 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO5 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

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| **SEMESTER: IV** | **23PCOPX46: Extension Activity** | **CREDITS:1**  **HOURS:-** |

**Refer to the Regulations**