

BHARATHIAR UNIVERSITY: COIMBATORE – 641 046

**B.COM (CO-OPERATION)
with Compulsory Diploma in Office Automation
(With effect from 2007-2008)
REGULATIONS**

1. Eligibility for admission to the course

Candidate for admission to the first year of the UG course shall be required to have Passed the higher secondary examination (academic or vocational) conducted by the govt. of Tamil Nadu in the or other examinations accepted as equivalent there to by the syndicate subject to such other conditions as may be prescribed therefore.

2. Duration of the Course

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

3. Course of Study

The course of study for the UG degree courses of all branches shall consist of the following

a) Part - I

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu.

The subject shall be offered during the first four semesters with one examination at the end of each semester. For para-professional branches it shall be offered for the first two semesters with one examination at the end of each semester.

b) Part – II : English

The subject shall be offered during the first four semesters with one examination at the end of each semester. For para-professional branches and courses there will be only two papers for the first two semesters with one examination at the end of each semester.

During third semester part II English will be offered as communication skills. For para-professional branches the subject communication skills will be offered as one of the core subject.

c) Foundation Course

The Foundation course shall comprise of two stages as follows:

Foundation Course A : General Awareness (I & II semesters)

Foundation Course B : Environmental Studies (III & IV semesters)

1. The syllabus and scheme of examination for the foundation course A. General awareness shall be apportioned as follows.

From the printed material supplied by the University	-	75%
Current affairs & who is who?	-	25%

The current affairs cover current developments in all aspects of general knowledge which are not covered in the printed material on this subject issued by the University.

2. The Foundation course B shall comprise of only one paper which shall have Environmental Studies.
 - a. Part – III

Group A : Core subject – As prescribed in the scheme of examination.
Examination will be conducted in the core subjects at the end of every semester

Group B: allied subjects -2 subjects-4 papers
Examination shall be conducted in the allied subjects at the end of first four semesters.

Group C: application oriented subjects: 2 subjects – 4 papers
The application –oriented subjects shall be offered during the last two semesters of study viz., V and VI semesters. Examination shall be conducted in the subjects at the end of V & VI semesters.

Group D: field work/institutional training
Every student shall be required to undergo field work/institutional training, related to the application-oriented subject for a period of not less than 2 weeks, conveniently arranged during the course of 3rd year. The principal of the college and the head of the department shall issue a certificate to the effect that the student had satisfactorily undergone the field work/institutional training for the prescribed period.

Diploma Programme:

All the UG programmes shall offer compulsory diploma subjects and it shall be offered in four papers spread over each paper at the end of III, IV, V, & VI semesters.

e) Co-Curricular activities: NSS/NCC/physical education

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the above programmes.

The above activities shall be conducted outside the regular working hours of the college. The principal shall furnish a certificate regarding the student's performance in the respective field and shall grade the student in the five point scale as follows

- A-Exemplary
- B-very good
- C-good
- D-fair
- E-Satisfactory

This grading shall be incorporated in the mark sheet to be issued at the end of the appropriate semester (4th or 5th or 6th semester).

(Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above 3 field and be graded and certified accordingly).

4. Requirement to appear for the examinations

- a) a candidate will be permitted to appear for the university examinations for any semester if
 - i) He/she secures not less than 75% of attendance in the number of working days during the semester.
 - ii) He/she earns a progress certificate from the head of the institution, of having satisfactory completed the course of study prescribed in the subjects as required by these regulations, and
 - iii) His/her conduct has been satisfactory.

Provided that it shall be open to the syndicate, or any authority delegated with such powers by the syndicate, to grant exemption to a candidate who has failed to earn 75% of the attendance prescribed, for valid reasons, subject to usual conditions.

- b) A candidate who has secured less than 65% but 55% and above attendance in any semester has to compensate the shortage in attendance in the subsequent semester besides, earning the required percentage of attendance in that semester and appear for both semester papers together at the end of the latter semester.
- c) A candidate who has secured less than 55% of attendance in any semester will not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 55%
- d) A candidate who has secured less than 65% of attendance in the final semester has to compensate his/her attendance shortage in a manner as decided by the concerned head of the department after rejoining the same course.

5. Scheme of examination

As given in the annexure.

6. Restrictions to appear for the examinations

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) "Candidates who fail in any of the papers in Part I, II & III of UG degree examinations shall complete the paper concerned within 5 years from the date of admission to the said course, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that paper with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that paper consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take

up an equivalent paper in the revised syllabus as suggested by the chairman and fulfill the requirements as per regulation/ curriculum for the award of the degree.

7. Medium of Instruction and examinations

The medium of instruction and examinations for the papers of Part I and II shall be the language concerned. For part III subjects other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is in English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination will be in the languages concerned.

8. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations. However, in genuine cases where the students, who could not submit the record note books, they may be permitted to appear for the practical examinations, provided the concerned Head of the department from the institution of the candidate certified that the candidate has performed the experiments prescribed for the course. For such candidates who do not submit Record Books, zero (0) marks will be awarded for record note books.

9. Passing Minimum

- a) A candidate who secures not less than 40% of the total marks in any subject including the Diploma and Foundation courses (theory or Practical) in the University examination shall be declared to have passed the examination in the subject (theory or Practical).
- b) A candidate who passes the examination in all the subjects of Part I, II and III (including the Diploma and Foundation courses) shall be declared to have passed, the whole examination.

10. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

11. Classification of Successful candidates

- a) A candidate who passes all the Part III examinations in the First attempt within a period of three years securing 75% and above in the aggregate of Part III marks shall be declared to have passed B.A/ B.Sc./B.Com./B.B.M. degree examination in First Class with Distinctions
 - b (i) A candidate who passes all the examinations in Part I or Part II or Part III or Diploma securing not less than 60 per cent of total marks for concerned part shall be declared to have passed that part in First Class
 - (ii) A candidate who passed all the examinations in Part I or Part II or Part III or Diploma securing not less than 50 per cent but below 60 per cent of total marks for concerned part shall be declared to have passed that part in Second Class

- (iii) All other successful candidates shall be declared to have passed the Part I or Part II or Part III or Diploma examination in Third Class

12. Conferment of the Degree

No candidate shall be eligible for conferment of the Degree unless he / she

- i. has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed therefor.
- ii. Has satisfactory participates in either NSS or NCC or Physical Education as evidenced by a certificate issued by the Principal of the institution.
- iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

13. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I or II class shall be eligible for ranking and such ranking will be confined to 10 % of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks.

The improved marks will not be taken into consideration for ranking.

14. Additional Degree

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such candidate shall join a college in the III year of the course and he/she will be permitted to appear for par III alone by granting exemption form appearing Part I, Part II and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption form appearing for Part I, Part II and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

15. Evening College

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

16. Syllabus

The syllabus for various subjects shall be clearly demarcated into five viable units in each paper/subject.

Scheme Of Examination
B.COM (CO-OPERATION)
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Sem.	Part	Subject And Paper	Instruction Hours Per Week	Duration	Marks
I	I	Language Paper I	6	3	100
I	II	Language Paper I	6	3	100
I	III	<u>GROUP A Core</u> History And Principles of Co-operation Paper – I	5	3	100
I	III	<u>GROUP A Core</u> General And Co-operative Accounting Paper – II	5	3	100
I	III	<u>GROUP B – Allied</u> : Business Organization Paper I	6	3	100
I	FCA	Foundation Course – A	2	-	-

II	I	Language Paper II	6	3	100
II	II	Language Paper II	6	3	100
II	III	<u>GROUP A Core</u> : Credit Co-operatives-Paper III	5	3	100
II	III	<u>GROUP A Core</u> : Financial Accounting Paper-IV	5	3	100
II	III	<u>GROUP B – Allied</u> : Principles Of Management Paper II	6	3	100
II	FCA	Foundation Course – A	2	3	100

III	III	<u>GROUP A Core</u> : Non Credit Co-operatives Paper V	5	3	100
III	III	<u>GROUP A Core</u> : Mathematics – I Paper – VI	5	3	100
III	III	Micro Soft - Office –Paper-VII (Theory 3hrs & Practical 3hrs)	5	3	100
III	III	<u>GROUP A Core</u> : Communication Skills -Paper VIII	4	3	100
III	III	<u>GROUP - B – Allied</u> : Economics - I - Paper III	6	3	100
III	FCB	Foundation Course - B	2	-	-
III	III	<u>Diploma Course</u> Company Law And Secretarial Practice Paper-I	3	3	100

IV	III	<u>GROUP - A – Core</u> : Tally -Paper – IX (Fully Practical)	5	3	100
IV	III	<u>GROUP - A – Core</u> : Mathematics II –Paper X	5	3	100
IV	III	<u>GROUP - A – Core</u> Management Accounting -Paper XI	5	3	100
IV	III	<u>GROUP - A – Core</u> Business Communication -Paper XII	4	3	100
IV	III	<u>GROUP – B-Allied</u> Economics – II Paper- IV	6	3	100
IV	FCB	Foundation Course –B	2	3	100
IV	III	<u>Diploma Course</u> HTML & Internet Part- II(Fully Practical)	3	3	100

V	III	<u>GROUP - A – Core</u> Co- operative Law And Allied Laws -Paper XIII	6	3	100
V	III	<u>GROUP - A – Core</u> Cost Accounting- Paper – XIV	6	3	100
V	III	<u>GROUP - A – Core : Principles of Taxation -XV</u>	5	3	100
V	III	<u>GROUP- C - A.O.S</u> Marketing And Sales Promotion- Paper –I	5	3	100
V	III	<u>GROUP- C - A.O.S : Banking- Paper II</u>	5	3	100
V	III	<u>Diploma Course</u> Management Information System- Paper III	3	3	100

VI	III	<u>GROUP-A-Core</u> Co-operative Management And Administration- Paper XVI	6	3	100
VI	III	<u>GROUP-A-Core</u> General & Co-operative Audit – Paper- XVII	5	3	100
VI	III	<u>GROUP-A-Core</u> Practical Training And Field Placement Phase I And II, Paper XVIII	5	3	100
VI	III	<u>GROUP - C - A.O.S</u> Entrepreneurship Development – Paper-III	6	3	100
VI	III	<u>GROUP - C - A.O.S</u> Fundamentals of Insurance – Paper IV	5	3	100
VI	III	<u>Diploma Course : Office Management – Paper IV</u>	3	3	100

SEMESTER-I CORE PAPER –I

SUBJECT TITLE: HISTORY AND PRINCIPLES OF CO - OPERATION
COURSE NUMBER :

SUBJECT DESCRIPTION:

This course presents the history and principles of Co-operation emphasizing principles and history of co- operation.

GOALS:

To Enable The Students To Learn The Basic Principles Of Co-operative And Co-operative System

OBJECTIVES:

On successful completion of the course the students should have to
Understood the history and principles of Co-operation
Learn the Co-operative economic system and benefits of co- operation
Learn the Co-operative movement in India.

CONTENTS :

UNIT- I

Principles Of Co-operation: Meaning Of Co-operation - Co-operative Principles:
Evolution Of Co-operative Principles – Rochdale Principles – Reformulation Of
Co-operative Principles By Ica 1937, 1966, And 1995 Ica Commissions – Detailed Study

UNIT- II

Co-operative Thought: Pre- Rochdale Co-operative Thought: Thoughts Of Robert Owen,
Dr.William King And Charles Fourier- Post- Rochdale Co-operative Thought: Raiffisen And Schulz.

UNIT- III

Co- OperatIve And Other Forms Of Economic Systems – Capitalism, Socialism And Co- Operation –
Co-operation As A Balancing Sector - - Benefits Of Co-operation.

UNIT IV

History Of Co-operation In Foreign Countries: Co-operative Credit Movement In Germany –
Consumer Co-operatives In U.K& Sweden – Dairy Co-operatives In Denmark

UNIT V

History Of Co-operative Movement In India: Genesis Of Co-operative Movement In India –
Development During Pre-Independence And Post Independence Era- Different Committees: All India
Rural Credit Survey Committee, Metha Committee, Mirdha Committee, All India Rural Credit Review
Committee, Acr Committee And Vaidyanathan Committee

REFERENCE:

1. Dr. B.S.Mathur, Co-operation In India – Sahitya Bhawan, 1999.
2. A. John Winfred And V.Kulandaiswamy, Co-operative Thought, Rainbow Publications, 1987.

3. Dr.O.R.Krishnaswami And Dr. V. Kulandaiswamy, Co-operation Concept And Theory, Arudra Academy, Firat Edition 2000.
4. R.D.Bedi, Theory, History And Principles Of Co-operation, R.Lall Book Depot, 1999-2000.
5. Dr.V.Kulandaiswamy, Co-operative Dairying In India, Rainbow Publications, 1986

SEMESTER I : CORE PAPER II

SUBJECT TITLE : GENERAL AND CO-OPERATIVE ACCOUNTING
COURSE NUMBER :

SUBJECT DESCRIPTION:

This Course Presents The General And Co-operative Accounting, Emphasizing The Accounting Concepts, Explaining The Fundamentals Of Co-operative Accounts And Book Keeping Method In A Practical Way.

GOALS:

To enable the students to learn the account keeping, maintenance of day book, journals, a ledger, etc.

OBJECTIVES:

On successful completion of the course the student should have to :

Understand the accounting concept

Learn the financial accounts and balance sheet entries

Learn the Co-operative account keeping

CONTENTS :

UNIT I

Fundamentals Of Double Entry Book Keeping : Objects, Rules, Journalizing, Kinds Of Accounts, Posting Into Ledger – Different Types Of Cash Book – Bank Reconciliation Statement.

UNIT II

Trial Balance: Preparation And Use, Common Errors Before And After The Preparation Of Final Accounts And Balance Sheet With Adjusting Entries.

UNIT III

Fundamentals Of Co-operative Account Keeping: Evolution Of Co-operative Account Keeping System – Difference Between Co-operative Account Keeping And Double Entry System – Day Book: Different Types Of Day Book – Posting From Day Book Into Ledgers.

UNIT IV

Ledgers: General Ledger – Different Types Of Ledger Kept By Different Co-operatives – Reconciliation Of Special Ledger With General Ledger Balance – Statement Of Receipts And Disbursement: Preparation And Its Use – Difference Between Statement Of Receipts And Payments And Trial Balance

UNIT V

Final Accounts : Preparation Of Trading, Profit And Loss Account And Balance Sheet- Profit And Loss Appropriation Account – Book Profit Vs Net Profit- Distribution Of Net Profit As Per Act And By Laws – Final Account Of Pacb, Consumer Stores And Marketing Societies.

REFERENCE

1. P.Manikavasagam, A Treatise On Co-operative Account Keeping, Rainbow Publications, 1989
2. O.R.Krishnaswami, Co-operative Account Keeping, Oxford And Ibh Publishing Co. Pvt. Ltd 1992.
3. T.S.Grewal, Double Entry Book Keeping, Sultan Chand And Sons, 1999.

SEMESTER I: GROUP B : ALLIED PAPER:I

SUBJECT TITLE : BUSINESS ORGANISATION
COURSE NUMBER :

SUBJECT DESCRIPTION:

This course presents the business organization, explaining about the various business organizations and their structure and management.

GOALS:

To enable the students to learn the scope, business combination and environment.

OBJECTIVES:

On successful completion of the course the students should have
To know the various forms of business organizations
To learn the sing and business environments
To learn the norms and conditions to form a business.

CONTENTS:

UNIT I

Meaning Of Business- Essential Characteristics Of Business- Types Of Business- OBJECTIVES Of Business- Qualities Of A Good Businessman- Meaning Of Business Organization – Characteristics Of An Ideal Form Of Business Organization.

UNIT II

Company Organization: Definition- Characteristics- Distinction Between A Company And A Partnership Firm – Kinds Of Companies- Merits And Drawbacks- Company Promotion: Type Of Promoters- Steps In Promotion- Incorporation Of A Company.

UNIT III

The Pattern Of Company Management – Shareholders- Board Of Directors: Powers And Functions, Composition. Functions Of Directors- Chief Executive- Managing Director- Legal Restrictions - Provisions In The Act.

UNIT IV

Capital Rising For Corporate Sector- Methods Of Raising Finance- Issue Of Shares- Debentures- Assistance From Industrial Finance Institution- Borrowing From Banks- Stock Exchange- Functions- Methods Of Trading.

UNIT V

Rationalization – Definition – Aims-Measures Of Rationalization- Advantages – Objects Of Business Combinations- Meaning- Causes- Types – Forms. Public Utilities: Characteristics- Problems.

REFERENCE:

1. Y.K.Bhusan, Fundamentals Of Business Organization And Management, Sultan Chand And Sons, 1999.
2. Kathiresan And Dr.Radha, Business Organization, Bhavani Publications, 1999
3. Dinkar Pagare, Business Organization And Management, Sultan Chand And Sons, 1996.
4. M.C.Shukla, Business Organization And Management, S.Chand And Company Ltd, 2001.
5. P.N.Reddy, S.S.Gulshan, Principles Of Business Organization And Management, Eurasia Publishing House Pvt Ltd, 1995.

SEMESTER II : CORE PAPER III

SUBJECT TITLE : CREDIT CO -OPERATIVES
COURSE NUMBER :

SUBJECT DESCRIPTION:

This Course Emphasizes The Co-operative Banking In India Which Explains The Co - operative Credit System With Practical Problems.

GOALS:

To enable the students to learn the basic agricultural and non-agricultural credit system in India.

OBJECTIVES:

On successful completion of the course the student should have to
Understand the loaning purposes & procedures.
Learn the ST ,MT& LT credit system
Learn about the co-operative banks and societies

CONTENTS:

UNIT I

Agricultural Co-operative Credit : Classification In India – Co-operative Banking Structure – Principles Of Good Lending System- Advantages Of Co-Operative Credit – Primary Agricultural Co-Operative Banks: Constitution And Working – Crop Loan Procedure- Linking Of Credit With Marketing.

UNIT II

District And State Co-operative Banks: Constitution And Working – Mobilizing Deposits- Lending Operations – Over Dues- Recovery Management

UNIT III

Long Term Credit – Need For Long Term Finance For Agriculture – Need For A Separate Agency For Providing Long Term Agricultural Finance- Constitution And Working Of Primary And State Co-Operative Agricultural And Rural Development Banks – Debentures: Types, Procedures Problems And Sinking Fund.

UNIT IV:

Non - Agricultural Credit Co-operatives: Constitution And Working Of Urban Co-operative Banks, Employees Co-operative Credit Societies, Co-operative Housing Societies And Industrial Co-operative Banks.

UNIT V:

NABARD– RBI – NCDC- SBI And Co-operative Movement- Banking Regulation Act As Applicable To Co-operative Banks

REFERENCE

1. B.Smathur, Co-operation In India, Sahitya Bhawan, 1999.
2. R.D.Bedi, Theory, History And Principals Of Co-operation, R.Lall Book Depot, 1999-2000
3. B.L.Mathur, Rural Development And Co-operation, Rbsa Publishers, 2000.
4. C.R.Reddy, Rural Banking In India, Rainbow Pubications, 1987.
5. Nakkiran And Joh Winfred. A. Co-operative Banking In India, Rainbow Publications, 1988.

SEMESTER II : CORE PAPER IV

SUBJECT TITLE : FINANCIAL ACCOUNTING
COURSE NUMBER :

SUBJECT DESCRIPTION:

This course presents the functions of financial accounting emphasizing the financial accounting concepts, the fundamentals of financial accounting in a practical way.

GOALS:

To enable the students to learn the functions of financial accounting

OBJECTIVES :

Understand the financial accounting concept

Learn the self-balancing ledgers and investment accounts.

Learn department accounts and hire purchase And Royalty Accounts.

CONTENTS:

UNIT I

Financial Accounting: Definition, Scope, Functions And Limitations. Depreciation- Methods- Reserves And Provisions.

UNIT II

Self-Balancing Ledgers- Meaning And Advantages- Accounting Aspects – Transfers – Investment Accounts.

UNIT III

Single Entry System- Meaning And Features- Statement Of Affairs Method And Conversion Method.

UNIT IV

Department Accounts – Transfers At Cost Or Selling Price – Branch Accounts Excluding Foreign Branches

UNIT V

Hire Purchase And Installment System Including Hire Purchase Trading Account- Goods On Sale Or Return – Royalty Accounts With Insolvency.

REFERENCE

1. S.P.Jain And K.L.Narang, Financial Accounting, Kalyani Publishers,1994.
2. T.S.Reddy And A.Murthy, Financial Accounting, Morgham Publications, 2005.
3. Jain And Narang, Advanced Accountancy, S.Chand And Co, 2000.
4. M.C.Shukla, Advanced Accountancy, S,Chand And Co, 2000
5. R.C.Gupt And Padhasamy, Sultan And Co, 2003.

SEMESTER II : GROUIP B - Allied - Paper II

SUBJECT TITLE : PRINCIPLES OF MANAGEMENT
COURSE NUMBER :

SUBJECT DESCRIPTION:

This course presents the principles of management emphasizing management functions, explaining internal mgt. Of organization and behavioral concept as applied to practical management problems.

GOALS

To enable the students to learn the basic functions, principles and concept of management.

OBJECTIVES

On successful completion of the course the students have to

Understand the mgt functions and principles

Learn the scientific decision making process and problems solving technique

Learn the modern trends in management process.

CONTENTS:

UNIT1

Definition Of Management-Functions Of Management- Planning, Organization, Staffing, Directing, Coordinating And Controlling-The Evolution Of Management: Contribution Of F. W. Taylor, Henry Fayol, Douglas Mc Gregor, Mary Parker Follet, Elton Mayo, Peter F. Drucker.

Unit-II

Planning: Meaning, Importance, Types, OBJECTIVES, Steps, Guidelines For Effective Planning - Decision Making Process.

Unit- III

Organizing: Meaning, OBJECTIVES And Principles Of Organizing, The Span Of Management-Factors Governing The Span Of Management – Departmentalization - Delegation Of Authority And Responsibility -Centralization And Decentralization Of Authority Advantages - Disadvantages - Line And Staff Authority. Staffing: Meaning, Process, Performance Appraisal.

Unit-IV

Directing: Meaning, Principles Of Direction - Communication: Process Barriers-Principles Of Effective Communication. Motivation: Theories- Mallow's Need Hierarchy Theory And Herzberg's Two Factors Theory.

UNIT- V

Controlling: Need, Types, Essentials Of Good Control - Tools And Technique Of Control. Co-Ordination: Meaning, Types, Techniques Of Coordination.

REFERENCE

1. T.Ramasamy, Principles Of Management, Himalaya Publishing House, 2004
2. Dinkar Pagare, Business Management, Sultan Chand And Sons, 2000
3. Kathiresan And Radha, Principles Of Management, Prasana And Co, 1995.
4. R.Sharma, Principles Of Management, Lakshmi Narain Agarwal, 1997.

5. L.M.Prasad, Principals And Practice Of Management, Sultan Chand And Sons, 1996

SEMESTER III : CORE PAPER - V

SUBJECT TITLE : NON CREDIT CO-OPERATIVES
COURSE NUMBER :

SUBJECT DESCRIPTION

This Course Presents The Non- Credit Co-operatives In India Which Explains The Workings Of Non-Credit Co-operative Institutions Practically With Problems.

GOALS

To enable the students to learn the features and functions of Non- Credit Co-operative societies.

OBJECTIVES

On successful completion of the course the students should have to
Understand the structure of non-credit co-operative societies in India
Learn about the various co-operative societies like production, processing, marketing, housing dairy, labour, fisher's co-operation etc.

CONTENTS:

UNIT I

Types Of Non Credit Co-operatives-Marketing Co-operatives: Origin And Development Of CooperatIVe Marketing In India, Primary And Apex CooperatIVe Marketing Societies - Their Constitution And Working - Ncdc, Iffco And Kribco: Their Relationship With Marketing Co-operatives. CooperatIVe Processing: Need And Importance, Types- Sugar Factories, Spinning Mills, Oil Mills. Fruits Processing Societies – Their Constitution And Working, Various Forms Of Assistance From Government And Ncdc.

UNIT- II

CooperatIVe Farming Societies: Types, Characteristic Features-Causes For Failure - Agro Engineering And Service Societies. Dairy Co-operatives: Place Of Dairying In The Indian National Economy, Types And Structure Of Dairy Co-operatives: Amul Pattern: Working And Functions, Operation Flood Schemes, Various Forms Of Growth & Problems

UNIT- III

Consumer Co-operatives: Need And Importance, Origin And Development, Types, Structure, Working Of Primary, Central And Apex Consumer Co-operatives- Nccf, Supermarkets, Recent Development-Problems-Link With Rdc.

UNIT- IV

Industrial Co-operatives: Origin, Types And Development Of Industrial Co-operatives In India, Assistance From Government And Other Bodies - Problems. Handloom Weavers Co-operatives: Constitution And Working Of Primary Societies And Apex Societies.

UNIT-V

Other Co-operatives: Labour Contract Societies, CooperatIVe Printing Press, CooperatIVe Hospitals, Common Property Resource (Cpr) Co-operatives, Lift Irrigation Societies, Fisheries Co-operatives And Forest Produce Co-operatives (Lamps) – New Generation Co-operatives (Ngc) - Tourism Co-operatives.

REFERENCE

1. B.L.Matur, Rural Development And Co – Operation Rbsa Publishers, 2000
2. B.S.Mathur, Co-operation In India, Sahitya Bhawan, 1999
3. R.D.Bedi, Theory, History And Principles Of Co-operation, R.Call Book Depot, 1999-2000.
4. S.Shanmugasundaram, Weavers Co-operatives, Rainbow, Publications, 1987
5. T.N.Hajela, Principles, Problems And Practice Of Co-operation

SEMESTER III : CORE PAPER - VI

SUBJECT TITLE : MATHEMATICS -I
COURSE NUMBER :

SUBJECT DESCRIPTION

This course presents the mathematics explaining the statistical functions and data collection, samplings and practically applied calculations on the samples collected.

GOALS

To enable the students to learn the statistical methods, sampling techniques, tabulation, etc.,

OBJECTIVES

On successful completion of the course the students should have to
Understand the statistical methods of sampling techniques
Learn the measures of central tendency
Learn the measures of variation & time series

CONTENTS:

UNIT- I

Statistics: Meaning – Functions– Limitations – Statistical Enquiry: Planning The Enquiry, Various Stages Of Enquiry – Collection Of Data – Primary And Secondary Data – Statistical Methods For Collecting Primary Data. Type Of Enquiry, Design And Forms Of Questionnaire, Field Work, Preparation Of Report.

Unit-II

Sampling Techniques – Population And Sample, Principles Of Sampling, Methods Of Sampling, Sampling And Non Sampling Errors. Classification And Tabulation: OBJECTIVES -Diagrammatic, Graphical Representation Of Data: Types, Frequency-Meaning, Illustrations, Graphs Of Frequency Distribution, Histogram, Frequency Polygon, OgIVes (Note: Simple Problems Included)

UNIT- III

Measures Of Central Value: OBJECTIVES Of Averaging, Types: Arithmetic Mean, Weighted Mean, Geometric Mean, Harmonic Mean, Median, Mode, Quartiles, Deciles And Percentiles (Note: Simple Problems Included) Measures Of Variation: Meaning, Types, Ranges, Quartile Deviation, Mean Deviation, Standard Deviation, Co-Efficient Of Variation, , Lorenz Curve. (Note: Simple Problems Included)

UNIT IV

Correlation: Meaning, Types- Karl Pearson's Coefficient Of Correlation And Rank Order Methods (Simple Problems). Regression: Meaning, Regression Equations, And Regression Coefficient.

UNIT-V

Time Series: Meaning, Uses, Components, Moving Average Method, Least Square Method $Y = A+Bx$ Only. (Note: Simple Problems Included) Index Numbers - Meaning, Uses, Problems In Construction, And Unweighted Numbers, Pasches And Laspeyers Methods. (Note: Simple Problems Included).

Note: In II, III, IV And V Units, One Question Should Be Asked In Theory And The Other Question Should Be On Problems.

REFERENCE

- 1.R.S.N. Pillai And V.Bagavathi, Statistics, S.Chand And Company Ltd, 2001
- 2.S.P.Gupta, Statistical Methods, Sultan Chand And Sans, 2000.
- 3.P.A. Navanithan – Business Mathematics And Statistics, Jai Publishers

SEMESTER III : CORE PAPER VII

SUBJECT TITLE : MICRO SOFT - OFFICE
COURSE NUMBER :

SUBJECT DESCRIPTION

This course presents the ms office emphasizing basic functions of computer, explaining the concept of programming, basic principles of computer and microsoft office automation concept, how it is practically applied.

GOALS

To enable the students to learn the basic introduction of computers, office automation and explanation about internet.

OBJECTIVES

On successful completion of the course the students should have to
Understand what computer is?
Learn the computer application in clerical works
Learn the essential and use of internet

CONTENTS :

UNIT I

Introduction To Computers-Classification Of Computers- Basic Principles Of Operation Of Digital Computers-History And Development Of Computer Federations- Hardware, Software, Human Ware- Concept Of Programming –Need For Programming –Algorithm, Flow Charts With Examples

UNIT II

Introduction To Ms Office 2000,Ms Word-Basics –Creating Document, Under Line, Italic, Cut, Copy, Paste, Find And Replace-Formatting-Creating Tables- Merge –Saving And Printing A Document

UNIT III

Introduction Ms-Excel –Basic Concepts-Creating A Work Sheet-Sorting-Simple Calculation, Formulas And Functions-Creating A Chart

UNIT IV

Introduction To Ms-Access-Data Base And Its Fundamentals-Creating A Data Base –Inserting Records In To Table-Forms, Reports And Queries

UNIT V

Introduction To Ms-Power Point-Basic –Creating A Presentation-Editing A Presentation-Customizing-A Presentation-With Animation Effects And Transition-Slide Show: Introduction To E-Commerce, Fundamental Of Internet-Intranet, Extranet

NOTE : 3 Hrs Theory & 3 Hrs Practical. The Weight age of marks for this paper will be 50% for theory & 50% for practical.

PRACTICALS.

MS WORD

1. Preparing a neat aligned, error free document, add header and footer, also perform find & replace operation and define bookmarks.
2. Preparing document with special effects and adding new symbols and frames.
3. Preparing documents with insert pictures
4. Preparing tables
5. Preparing the document in newspaper column layout
6. Perform mail merger operation and preparing labels.
7. Type the text, change the font sign at 20, align the text to left, left and justify & centre and underline the text.
8. Prepare the job application letter enclosing your bio-dada
9. Demonstrate ole concept by linking an excel worksheet into word document
10. Type the text, check spelling and grammar, bullets and numbering list items.

MS EXCEL

- 11) Entering and printing worksheet
- 12) Worksheet using formulas
- 13) Worksheet manipulation for electricity bill preparation
- 14) Drawing graphs to illustrate class performance
- 15) An excel worksheet contains monthly sales details of five companies.

MS ACCESS

- 16) Simple commands perform sorting on name, place and pincode of

students database and address printing using label format

- 17) Payroll processing
- 18) Mark sheet preparation
- 19) Inventory control
- 20) Report preparation

MS POWER POINT

- 21) Prepare A power point presentation with at least sides for department managerial function
- 22) Draw an organization chart with minimum three hierarchical levels
- 23) Sign an advertisement campaign with minimum three sides
- 24) Insert an excel chart into a power point side

REFERENCE

1. R.Parameswaran, Computer Application In Business, S.Chand & Co Ltd
2. Sp.Rajagopalan, Computer Application In Business, Vikas Publishing Souse Pvt Ltd
3. Quick Course In Ms-Office, Joyce Cox, Galgotia Publication Pvt Ltd
4. Bajaj & Nag, E-Commerce (The Cutting & Edge Of Business) Tata Megraw Hill Publication Company Ltd
5. Harley Hahn, The Internet Complete REFERENCE, Tata Mc Graw Hill & Ltd
6. R.K.Tanali, Pc Software, Tata Mc Graw Hill & Ltd

SEMESTER III: GROUP B - ALLIED PAPER - III

SUBJECT TITLE : ECONOMICS I
COURSE NUMBER :

SUJECT DESCRIPTION

This course presents the general economics emphasizing the scope of the economics which explains the demand, production & pricing theories in practical.

GOALS

This enables the students to learn about the economic conditions in detail

OBJECTIVES

When the students complete this course, they should
Understand how economic position of a business concern uplift the countries economy
Learn the demand and supply theories
Learn the pricing method

CONTENT :

UNIT- I

Definition Of Economics – Scope Of Economics – Methods Of Economics Analysis – Approaches To Economic Analysis – Micro And Macro Economics – Human Wants – Characterization Of Human Wants.

UNIT II

Demand Theory – Cardinal Utility Approach – Law Of Diminishing Marginal Utility- Ordinal Utility – Indifference Curve Analysis – Elasticity Of Demand – Consumer’s Surplus

UNIT III

Theory Of Productions: Factors Of Reduction- Cost Analysis- Revenue Analysis - Supply - Production Function – Laws Of Return And Returns To Scales- Scale Of Production.

UNIT IV

Pricing: Perfect Competition- Monopoly- Monopolistic Completion – Duopoly- Oligopoly. Price And Output Determination.

UNIT V

Distribution: Determination Of Wages, Rent, Interest And Profit.

REFERENCE:

1. Marie John Kennedy, Advanced Micro Economics Himalaya Publications
2. Sundaram, Business Economics
3. S.Sankaran, . Economic Analysis, Margham Publication.
4. M.C.Jhingan, Micro Economics, Konark Publication
5. S.Sankaran, Principles Of Economics- Margam Publications

Diploma Course - SEMESTER III :- PAPER I

SUBJECT TITLE : COMPANY LAW AND SECRETERIAL PRACTICE

COURSE NUMBER :

SUBJECT DESCRIPTION

This course presents details about the incorporation of a company, emphasizing company management, explaining the secretarial duties, company meetings.

GOALS

To enable students to learn the company management.

OBJECTIVES

On successful completion of the course the students
Understand the way of incorporation of a company
Learn the company management
Learn the modern trends in company management

CONTENT :

UNIT-I

Company Definition And Features- Distinction Between Company And Partnership Firm –Kinds Of Companies – Differences Between A Public Company And A Private Company – Incorporation Of A Company – Documents To Be Filed – Memorandum Of Association – Doctrine Of Ultra Virus.

UNIT II

Articles Of Association– Doctrine Of Constructive Notice And Indoor Management - Alternation Of Articles - Prospectus, CONTENTS - Misstatements – Liability For Misstatements – Public Deposits – Certificate Of Commencement Of Business.

UNIT III

Shares, Debentures –Allotment, Valid Allotment, Irregular Allotment, Effect Of Irregular Allotment – Transfer , And Transmission Of Shares –Membership Of A Company.

UNIT IV

Company Management –Board Of Directors –Appointment , Qualification , Powers, Duties, Liabilities And Position Of Directors, Managing Director–Managerial Remuneration– Company Secretary – Appointment; Qualifications, Powers, Duties And Position.

UNIT V

Company Meetings – Secretarial Duties For Statutory Meeting-Annual General Meeting – Extraordinary General Meetings And Board Meetings - Resolutions, Minutes, Quorum And Proxy.

TEXT BOOKS:

1. Company Law And Secretarial Practice, N.D.Kapoor, 2002, Sultan Chand
2. Principles Of Company Law, M.C.Shulda Gulsan

REFERENCE

1. Ganesan, Company Law And Secretarial Practice, Rainbow PublIVations, 1985
2. Kathiresan And Radha, Company Law And Secreatarial Practice, Prasana And Co, 1996
3. Sherlekar- Sreaterial Practice, Himalaya Publishers
4. Pattan Shetti- Company Law And Secraterial Practice, S.Chand And Co

SEMESTER V : CORE PAPER - IX

SUBJECT TITLE: TALLY
COURSE NO :

SUBJECT DESCREPTION

This course present the tally – practical problems explaining the accounting methods in computers.

GOALS

This enables the students to learn how to computerize the accounting calculations using through tally software

OBJECTIVES

On successful completion of this course the students should have to
Understand how to create the journals & ledger in computer
Learn to make the posting in p&l a/c
Learn to tally the b/s & inventory statement

CONTENTS :

- 1) Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results
- 2) Prepare trial balance, profit and loss a/c and balance sheet with minimum of any five adjustments
- 3) Prepare inventory statements using (calculate inventory by using all methods)
 - a) Fifo
 - b) Lifo
 - c) Simple average method
 - d) Weighted average method

NOTE : The weightage of marks awarded for this paper 100 % Wholly for Practical.

SEMESTER IV : CORE PAPER X

SUBJECT TITLE : MATHEMATICS - II
COURSE NUMBER :

Subject Description

This course presents the mathematics concept, explaining the algebra, calculus and also the mathematics of finance

GOALS

To Enable The Students To Learn The Financial Mathematic, Algebraic Calculation And derivative Function

OBJECTIVES

When the students complete their course they should know
To calculate the finance in banks
They should learn about the matrices and algebraic calculations
They should know about both the type of calculus

CONTENTS :

UNIT- I

Mathematics Of Finance: Simple And Compound Interest – Both Nominal And Effective Rates Of Interest-Sinking Fund-Annuities –Present Value- Discounting Of Bills - Bankers Pain

UNIT II

Fundamental Ideas Of Set Theory – Arithmetic & Geometric Series- Application Of Business Problems.

UNIT III

Metric Algebra – Addition- Subtraction – Multiplication Matrices- Rank Of A Matrices – Inverse Of A Matrix- Determinants – Solution Of Simultaneous Linear Equation- Input/Output Analysis

UNIT IV

Limit Of A Function Of Continuity: Derivative Of A Function- Rule Of Differentiation- Addition Rule- Product Rule And Quotient Rule- Differentiation Of Algebraic – Logarithmic And Exponential Function (Excluding Trigonometric Function) Derivative On Rate Measure – Second Order Derivatives –Revenue – Marginal Cost And Average Cost – Elasticity Of Demand.

UNIT V

Integral- Calculus- Indefinite- Integral Techniques Of Integration – Simple Substitution –Partial Fractions And Parts.

NOTE: One question on theory and the other on problem may be asked in each unit.

REFERENCES

1. P.Navaneethan – Business Mathematics, Gemini Publications
2. P.R.Vital-Business Mathematics, Marghan Publications
3. V.Sundaresan And S.P.Jayasedlan – An Introduction To Business Mathematics

SEMESTER IV : CORE PAPER - XI

SUBJECT TITLE : MANAGEMENT ACCOUNTING
COURSE NUMBER :

SUBJECT DESCRIPTION

This course present the management accounts enlightens the financial statement and working capital management

GOALS

This enables the students to analysis the financial statement in profit or loss in a practical way.

OBJECTIVES

On successful completion of this the students should have the knowledge about
The accounting concept and different types of A/c's with their relationship
They should learn how to manage a working capital in their day to day happenings
To learn marginal costing and budgetary control which minimize or avoids the loss position

CONTENTS :

Unit- I

Management Accounting – Meaning, OBJECTIVES And Scope – Relationship Between Management Accounting, Cost Accounting And Financial Accounting–Need And Significance Of Management Accounting.

Unit-II

Analysis And Interpretation Of Financial Statement –Ratio Analysis – Significance Of Ratios And Long Term Financial Position – Profitability – Uses And Limitations Of Ratios.

UNIT- III

Working Capital – Concepts, Kinds, Importance Of Working Capital – Working Capital Requirements And Their Computation – Sources Of Working Capital –Fund Flow And Cash Flow Analysis (New Format).

Unit-IV

Cost – Volume – Profit Analysis – Marginal Costing And Break – Even Analysis, Marginal Costing – Significance And Limitations Of Marginal Costing.

UNIT-V

Budgeting And Budgetary Control– Definition, Importance, Essentials, Classification Of Budgets, Master Budget, Preparation Of Different Budgets – Steps In Budgetary Control.

REFERENCE

1. Dr.R.Ramachandran And R.Srinivasan-Management Accounting (Theory, Problems And Salvations) Sriram Publications,
2. R.K.Sharma, Shasi.K.Gupta – Management Accounting, Kalyani Publications, 2003
3. S.N.Maheswari- Principals Of Management Accounting, Sultan Chand And Sons, 1999.
4. R.S.N.Pillai And Bagavathi-Management Accountin, S.Chand And Co
5. Khan, Managemetn Accounting – Tata Mcgraw Hill

SEMESTER IV : CORE PAPER - XII

SUBJECT TITLE : BUSINESS COMMUNICATION
COURSE NUMBER :

SUBJECT DESCRIPTION

This course present the business communication emphasizing the banking, financial and trade correspondence if also explains the benefits and scope of communication

GOALS

This enables the students to learn letter writing, drafting the report and commercial correspondence

OBJECTIVES

On successful completion of this course the students should have to

Understand the principles, criteria for good communication

Learn the commercial, secretarial, trade correspondence

Learn the effectives of effective communication

UNIT I

Nature And Scope Of Business English: Introduction – Meaning Importance – Characteristics Of Good Commercial Writing – Essay And Precis Writing: Methods Of Essay Writing – Models – Methods Of Procedure And Technique Of Precis Writing – Model Precis Of Speeches And Corespondences.

UNIT II

Drafting :Methods And Procedure – Reports By Secretary, Board Of Directors And Auditors – Press Reports- Market And Exchange Reports – Drafting Of Speeches – Methods And Procedures – Model Speeches- Application For A Situation: General Principles Of Commercial Correspondence- Importance Of Commercial Correspondence – Principles Of Effective Business Letters- Principles Of Effective Correspondence- Kinds Of Business Letter.

UNIT III

Trade Correspondence: Enquiries – Offers And Quotation – Orders – Complaints And Settlements – Circular Letter-Letter Relating To Agency

UNIT IV

Banking And Financial Correspondence: Correspondence With Financing And Relating To Opening Of Accounts – Investment And Withdrawal Of Funds – Cash Credit And Overdraft

UNIT V

Secretarial Correspondence: Internal Correspondence- With Staff – With Members – External Correspondence – With Co-operative Department And Other Government Departments – Correspondence With Federations.

REFERENCE

1. M.S.Ramesh And C.C. Pattanshetti, Business Communication, R.Chand And Co., 1999
2. Urmila Rai, And S.M.Rai, Business Communication, Himalaya Publishing House, 2001
3. Rajendra Pal, J.S.Korlahalli, Essentials Of Business Communication, Sultan Chand And Sons, 2000

SEMESTER IV : GROUP B – ALLIED - PAPER IV

SUBJECT TITLE : ECONOMICS II
COURSE NUMBER :

SUBJECT DESCRIPTION

This course presents the general economics ii emphasizing the economics analysis, which explains the banking, international trade, international monetary system and globalization of indian economy

GOALS

It enables the students to learn globalised economy, value of money and trade policies

OBJECTIVE

On successful completion of this course the students should have to

Understand the economical position of the country

Learn the international monetary system

Learn the liberalization, privatization, & globalization

UNIT I

Money And Banking : Functions Of Money – Value Of Money- Inflation And Deflation – Banking – Commercial Banking

UNIT II

Central Banking- Instruments Of Credit Control – Reserve Bank Of India

UNIT III

International Trade: Distinguishing Features Of International Trade – Theories Of International Trade- Trade Policy- Balance Of Trade & Balance Of Payment

UNIT IV

International Monetary System: Foreign Aid – World Bank – IMF – ADB – WTO

UNIT V

Economic Reforms In India – Impact Of Economic Reforms On The Indian Economy – Liberalization, Privatization And Disinvestment - Globalization

REFERENCE

1. Dr.P.B.Tyagi – Public Finance, Prakash Nath And Co
2. S.Sankaran – Indian Economy, Marghan Publications
3. M.L.Jhingan- Public Finance And International Trade, Nath And Co
4. M.L.Jhingan- Money, Banking, International Trae And Public Finance, Urinda Publications
5. Lakshmi Narayan- Public Finance, Agarwal Publications

DIPLOMA COURSE - SEMESTER IV :- PAPER II

SUBJECT TITLE: HTML & INTERNET
COURSE NO :

SUBJECT DISCRIPTION :

This course present the practical paper on Html and Internet which explains how to create and make use of web page.

GOALS :

It Enables The Students To Learn Prepare How to create a web page and to aces Internet.

OBJECTIVES :

On Successful Completion Of This Course The Students Have To
Understand The HTML functions
Learn To Create a Web Page
Learn To Use Net With Which They Can Collect Data Though Browsing

CONTENT

PRACTICAL HTML

- 1)Create web pages for a business organization using HTML Frames.
- 2)Create a Program using HTML to display the order list and unordered list of a Departmental Store.
- 3)Program to display Image and Text using HTML tag for an advertisement of a company Product.
- 4)Create a Table to display list of product using HTML tag.
- 5)Create a website of your department with minimum five links using HTML.

INTERNET

- 1) Create An E. Mail Id And Check The Mail Inbox
- 2) Chatting
- 3) Learn How To Use Search Engines And Visit Yahoo.Com And Google.Com
- 4) Visit Your University And College Websites And Collect Relevant Data.

NOTE : Marks awarded 100% only for Practical

Book Recommended

- 1) Harley Hahh – The Internet Complete REFERENCE, Tata Mc Graw Hill Pvt Ltd.,
- 2) HTML Book.

SEMESTER V : CORE PAPER XIII

SUBJECT TITLE: CO-OPERATIVE LAW & ALLIED LAWS

COURSE NO :

SUBJECT DESCRIPTION :

This course presents the Co-operative Law & Allied Laws which explains the Rules & Regulations as per Tamilnadu Co-operative Societies Act 1983 and Rules 1988 and also the Consumer Protection Act.

GOALS :

To enable the students to learn Norms And Conditions of Laws in Co-operatives.

OBJECTIVES :

On Successful Completion of this Course the students should have to

1. Understand the Rules And Regulations Of cooperative Societies.
2. Learn the Procedures as per Co-operative Societies Act 1983.
3. Learn the Consumer Protection.Act.

UNIT I

General : Importance of Legal Frame Work for Co-operatives – History of Co-operative Legislation in India – Pre Independence and Post Independence – Model Co-operatives Act (1991) – Multiunit Co-operative Societies Act – 2002 – Self Reliant Cooperative Societies Act : Features

UNIT II

Tamilnadu Cooperative Societies Act 1983 And Rules 1988 – Provisions relating to Registration, Amendment, Division and Amalgamation, Qualifications, Rights and Liabilities of Members, Management, Qualification And Disqualification of Board.

UNIT III

Duties and Privileges of Registered Societies – State Aid to Registered Societies – Net Profit Distribution – Audit- Inquiry – Inspection – Surcharge – Supersession – Dispute – Offences And Penalties.

UNIT IV

Arbitration – Winding up of Registered Societies – Execution of Orders- Co-operative Tribunals – Appeals – Revision – Review – Provision relating to Agriculture And Rural Development Banks.

UNIT V

Allied Laws : Sale of Goods Act 1930 – Indian Contract Act 1872- Section 1 To 75 – The Consumer Protection Act 1986 – Features of VAT

REFERENCE

- 1) The Tamilnadu Co-operatIVe Societies Act And Rules – Cooperative Union Publication
- 2) Multiunit Cooperative Societies Act
- 3) Report of the Committee on Cooperative Law Government of India
- 4) Report of The Committee on Model Co-operatives Act, Planning Commission, Government of India (May 1991).

SEMESTER V - CORE PAPER- XIV

SUBJECT TITLE : COST ACCOUNTING
COURSE NUMBER :

SUBJECT DESCRIPTION

This course presents the cost accounting explaining the methods of costing, process and practical problems to solve.

GOALS

To enable the students to learn the basic methods of costing and methods of valuing material etc.,

OBJECTIVES

On successful completion of this course the students should have to

Understand the costing methods

Learn the value of material issues & overheads

Learn the process and operations of costing

CONTENTS:

UNIT- I

Cost Accounting - Definition, Meaning and Scope – Relationship of Cost Accounting and Management Accounting–Methods of Costing –Cost Analysis, Concepts and Classifications–Elements of Cost, Preparation of Cost Sheet, Tender– Costing as an Aid to Management – Limitations and Objections against Accounting. Materials; Purchasing of Materials, Procedure and Documentation involved in Purchasing Requisitioning for Stores.

UNIT- II

Methods of Valuing Material Issue–Maximum, Minimum and Reordering Levels - EOQ - Perpetual Inventory Labour – Systems of Wage Payment, Idle Time, Control over idle Time – Labour Turnover.

UNIT- III

Overhead – Classification of Overhead –Allocation and Absorption of Overhead.

UNIT- IV

Process Costing: Features of Process Costing–Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain, Inter Process Profit (Excusing Equivalent Production).

UNIT- V

Operating Costing, Contract Costing, Costing of Joint Products and By-Products. Reconciliation of Cost & Financial Accounts.

NOTE: Distribution of Marks for Theory & Problems shall be 40% and 60% Respectively.

TEXT BOOKS :

1. Jan & Narang, Cost Accounting, First Edition, 1999, Kalyani Publishers.
2. M.C. Shukla & T.S. Grewal, Cost Accounting, S. Chand.

REFERENCE

1. V.K.Saxena and CD.Vashist: Cost Accounting, S.Chand and Co.
2. R.S.N.Pillai and Bagavathi-Cost Accounting, S.Chand and Co
3. S.P.Iyengar- Cost Accounting, Accounting, Sultan Chand and Sons
4. Jain and Narang – Cost Accounting, Kalyani Publishers
5. M.C.Shukla and T.S.Grewal-Cost Accounting, S.Chand and Co

SEMESTER V : CORE PAPER XV

SUBJECT TITLE : PRINCIPLES OF TAXATION

COURSE NUMBER: -

SUBJECT DESCRIPTION :-

This course presents the principles of taxation which says about merits and demerits of taxation .

GOALS

To enable the students to learn the basic concepts & effects of taxation and federal finance.

OBJECTIVES

On successful completion of the course the students should have to

Understand the concept and features of taxation.

Learn about the principles of federal finance & finance commission.

Learn the VAT & causes and remedial measures taken to avoid black money..

CONTENT

UNIT I

Public Finance – Categories of revenues – Taxes, Borrowings, Receipts from public sector undertakings, etc., - Tax – Definition and General Characteristics – direct and indirect Taxes – Companies – Merits and Demerits of Direct and Indirect Taxes.

UNIT II

Proportional, Progressive and Regressive – canons of Taxation – Shifting and incidence of Taxation – Effects of Taxation on Production, Distribution and Consumption.

UNIT III

Federal Insurance System – Principles of federal finance – constitutional basis for taxation – Union list, State List and Concurrent List and Distribution of Revenue between center and states.

UNIT V

Finance Commission – Recommendation – Double Taxation , Specific and Duties – Single point and Multi- point Tax – Value Added Tax.

UNIT VI

Black Money – Causes Remedies – Measurement of Black Money – Tax Evasion Avoidance.

Books Recommended :

1. Principles of Taxation – Kathiresan & Radha.

SEMESTER V : GROUP C - A O S – PAPER I

SUBJECT TITLE : MARKETING AND SALES PROMOTION

COURSE NUMBER: -

SUBJECT DESCRIPTION :-

This course presents the concepts, functions, explaining marketing Management as applied to practical marketing management problems.

GOALS

To enable the students to learn the basic concepts and functions of marketing and marketing management

OBJECTIVES

On successful completion of the course the students should have to

Understand the concept and functions of marketing

Learn about the marketing management techniques

Learn the modern trends in marketing management process.

CONTENT

UNIT I

Marketing ;Concept of Market and Marketing, Modern Concept of Marketing, objectives of Marketing - Classifications of Markets; ,Marketing and Selling, Marketing and Economic Development.

Unit-II

Marketing Functions - Marketing Process-Concentration, Dispersion and Equalization; Classifications of Marketing Functions; Functions of Exchange - Selling, Buying-Functions of Physical Supply -Transportation, Storage - Facilitating Functions - Financing, Risk Bearing, Standardization, Market Information, Promotion.

Unit-III

Marketing Management -Meaning of Product, Product Mix -Product Life Cycle- Price Mix: Importance of Price; Pricing objectives, Kinds of Pricing, Methods of Price Determination- Promotion Mix- Importance of Advertising - Personal Selling and Sales Promotion- Place Mix : Importance of Channel of Distribution - Functions of Middlemen.

Unit- IV

Sales Promotion – Nature and Importance -Forms of Sales Promotion - Steps in Sales Promotion - Planning -Fundamentals of Sales Promotion Planning.

UNIT-V

Sales Promotion Tools and Techniques - Promotion –Displays- Exhibition - Premium Offer Prize Scheme etc - Determining the Promotion - Right Merchandise- Right Time.

REFERENCE

- 1) K.C Nair, Jose Paul, G.J.George, J.John, Modern Marketing Management, Himalaya Publishing House, 1999
- 2) Philip Kotler, Gory, Trmstand, Principles Of Marketing, Prentice Hall Of India, PrIVate Ltd, 1996
- 3) S.A.Chunawalla, Sales Management, Himalaya Publishing House, 2001
- 4) Vaswar Das Gupta, Sales Management, Prntice Hall Of India PrIVate Ltd, 2000
- 5) Richord R.Still, Edword W.Cundiff, Norman A.P.Govoni, Sales Force Management, Prentice, Hall Of India PrIVate Ltd, 1999
- 6) S.A.Sherlekar, Marketing Management, Himalaya Publishing House 2000
- 7) R.S.Npillai And Bahavath, Modern Marketing, S.Chand And Company Ltd,1999

SEMESTER V : GROUP C – A.O.S PAPER II

SUBJECT TITLE : BANKING

COURSE NUMBER

SUBJECT DESCRIPTION

This course presents the banking functions, services and employment of funds by the nationalized banks.

GOALS

To enable the students to learn about banking functions and services.

OBJECTIVES

On successful completion of the course the students should have:

Understood the function and service of the bank learnt the responsibilities of the banker learnt the modern trends in banking.

CONTENT

UNIT I

Evolution of Banking : Origin and Development of Banking – Functions of various types of Banks – Banking Functions – Different types of Deposits – Banker Customer Relationship : Definitional Aspects, Their Relationship, Rights And Liabilities – Dealings with various Customers.

UNIT II

Credit Instruments: Definition – Negotiable and Non-Negotiable Instrument – Cheques, Bills of Exchange, Promissory Notes, Hundies, Other Credit Instrument: Demand Drafts Letters of Credit, Travelers Cheques, Postal Orders etc. – Their features And Legal Aspects, Kinds of Crossing – Kinds of Endorsement.

UNIT3

Collecting Banker: Collection of Cheques- A Holder for Value – As Agent for Collection – Duties and Responsibilities – Statutory Protection- Collection of Demand Drafts, Customer Bills, Coupons, Postal Orders, Dividend Warrants, Interest Warrants, Pay Orders etc., Clearing House- Paying Banker: Payment of Cheques – Precautions to be taken – Statutory Protection to the Paying Banker – Dishonour of Cheques- Unpaid Cheques.

UNIT4

Employment of Funds : Principles of Investments – Distribution of Bank Funds over Different Assets Banker's Discretion in the Employment of Fund – Margin Between Borrowing and Lending Rates. Loans And Advances : Secured and Clean Loans – Types of Securities – Differential Interest Rates – Charging of Securities: Lien, Pledge, Hypothecation, Mortgage and Charge.

UNIT5

Banking Regulation Act: Important Provisions related to Organization, Management and Banking Operations – Powers and Consequential functions and Responsibilities of RBI

REFERENCE

- 1) K.P.Kandasani, Banking Law and Practice, S.Chand and Company Ltd, 1998
- 2) Shokhar and Shekhor, Banking Theory and Ractice, Vikas Publishing House Pvt Ltd, 2000
- 3) E.Gardan and K.Natarajan, Banking Theory Law and Practice, Sultan Chand and Sons, 1999
- 4) Sundhoran and Varshney Banking Theory Law and Practice, Sultan Chand and Sons, 1999
- 5) T.T. Sethi, Money, Banking and International Trade, S.Chand and Company Ltd, 1999

DIPLOMACOURSE: SEMESTER V : PAPER III

SUBJECT TITLE : MANAGEMENT INFORMATION SYSTEM

COURSE NUMBER :

SUBJECT DESCRIPTION

This course presents the management information system emphasizing the (computer) information technology & system it also explains the computer hardware and strategic information system.

GOALS

It enables the students to learn the computer hardware and telecommunication.

OBJECTIVES

On successful completion of this course the student should have to
Understand the information system
Learn the strategic information system
Learn the telecommunication revolution and internet

CONTENTS:

UNIT I

Introduction to Information Systems - Definition – Features – Steps in Implementation of MIS - Need For Information-System For Decision Making- Mis as Competitive Advantages MIS Structures.

UNIT II

MIS – Strategic Information System – MIS Support for Planning – Organizing - Controlling - MIS for Specific functions - Personnel, Finance, Marketing, Inventory, Production. Data Base Management System Models – Hierarchical – Network – Relational - Modular.

UNIT III

Computer Hardware - Description of Electronic Computers - CPU operations - Classification of Computers Main - Mini - Workstations Micro Computers - Super Computers - Personal Computers. Computer. Software - Types of Software - Data Representation in Computers - Introduction to Client Server.

UNIT IV

Input Devices - Mouse - Touch Screens - MICR - OCR - Keyboard -Pen Based Input - Digital Scanners - Voice Input Devices - Sensors. Output Devices - Impact Printers - Non-Impact Printers - Video Display Terminals - Plotters - Voice Output Devices. Secondary Storage Devices Magnetic Disk, Floppy, Magnetic Tape, Optical Disk Storage – CDROM

UNIT V

Telecommunication Revolution - Introduction to Email, Internet, Intranet and Teleconferencing, WWW Architecture, Introduction To E-Commerce, Models B_B, B_C, Edi, Edi Applications in Business, Electronic Payment Cas, Smart Cards, Credit Cards.

REFERENCE

- 1) Gorden B.Davis – Management Information System, Mecgraw – Hill International Editions
- 2) S.P.Raja Gopalan – Computer Application in Business, Vikas Publications
- 3) Varma and Agarwal – Management Information System, Kings Book Publication
- 4) Jawadekar – Management Information System, Tata Macgraw Hills Publication

SEMESTER VI : CORE PAPER XVI

SUBJECT TITLE : CO-OPERATIVE MANAGEMENT AND ADMINISTRATION
COURSE NUMBER :

SUBJECT DESCRIPTION

This course presents the principles of Co-operative Management, emphasizing managerial functions, explaining internal management of Co-operative organizations and behavioral concepts as applied to Practical Management Problems.

GOALS

To enable the students to learn the basic functions, principles and concepts of Co-operative Management.

OBJECTIVES

On successful completion of the course the students should have:
Understood co-operative management functions and principles
Learnt the scientific decision making process and problem solving techniques in co-operatives
Learnt the modern trends in co-operative management process.

UNIT I

Co-operative Management : Concept And Features. Functions Of Management. Objectives Co-operative Management.

UNIT II

Democratic Control : Democratic Structure - General Body - Division Of Function And Authority – The Board And The Chief Executive – Co-operative Leadership Special Aspects - Development Of Professional Management In Co-operatives.

UNIT III

Functional Areas of Management In Co-operatives: Production- Marketing - Financial - Personal And Material Management.

UNIT- IV

Evaluation of Performance of Co-operatives: Key Result Areas, Performance Evaluation – Operational Efficiency Measurement Criteria For Co-operatives.

UNIT V

Co-operative Administration : Government Role in Co-operative Administration – Co-operative Departmental set-up At Different Level - Functional Registrars - Delegation of Powers And Functions Of Registrar - Audit: Departmental Set-Up.

REFERENCE

- 1) Dr. V.Kvlandaisamy, Co-operative Management, Arudra Academy, First Edition 2002.
- 2) M.Kutumba Rao, Professionalisation Of Co-operative Management, Rainbow Printers, 1989
- 3) R.Thirunarayanan, Essays On Human Resource Development In Co-operative In Co-operatives, Rainbow Printers, 1990
- 4) S.Nakkiran – Co-operative Management, Rainbow Publication
- 5) A.K Sah, Functional Co-operative Management, Rainbow Publications

SEMESTER VI : CORE PAPER XVII

SUBJECT TITLE : GENERAL AND CO-OPERATIVE AUDIT
COURSE NUMBER :

SUBJECT DESCRIPTION

This course presents the general principles of Co-operative auditing as applied to different types of Co-operative institutions.

GOALS

To enable the students to learn how auditing is done in co-operatives

OBJECTIVES

On successful completion of the course the students should have to:

Understand general principles of co-operative auditing

Learnt the audit programme of each co-operatives

Learnt how co-operative auditing differs from general auditing

CONTENT:

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

REFERENCE

- 1) R.G.Saxena, Principles and Practice of Auditing Himalaya Publishing House, Reprint 1999 (4th Revised Edition), 1999.
- 2) D.R.Kapoor, Hand Book Of Co-operative Audit, Anmol Publications Pvt Ltd, 1998
- 3) B.N.Tandan, S.Sudhorsanan, S.Sundhora Babu, A Hnd Book Of Practical Auditing, S.Chand And Company Ltd, 2000.
- 4) B.N.Tandon, A Hand Book Of Practical Auditing, S.Chand And Company Ltd, 2003.

SEMESTER VI : CORE PAPER XVIII

SUBJECT TITLE PRACTICAL TRAINING AND FIELD PLACEMENT PHASE I&II

COURSE NUMBER :

SUBJECT DESCRIPTION

This course provides opportunities for developing on ability theoretical knowledge for solving practical problems of the co-operatives

GOALS

To enable the students to learn the general working, functions and problems of different co-operatives

OBJECTIVES

On successful completion of the course the students have:

1. Understand the practical knowledge on the general working of various types of Co-operatives
2. Learnt the day – to –day administration, accounts maintenance and auditing various] Types of Co-operatives
3. Learn the modern trends in Co-operative management

CONTENT:

I. Objective of the Practical Training

1. To give a practical knowledge on the general working of various types of agricultural and non-agricultural co-operative societies
2. To trade in the day – to- day administration account maintenance and auditing of various co-operatives
3. To develop the capacity to appreciate and understand the working of co-operative societies and
4. To provide opportunities for developing an ability theoretical knowledge for solving practical problems of the co-operatives

A. Methods of First Phase of Training

The first phase of training will be study visits to the various categories of co-operative from the primary to apex levels and to the various officers of the government department of co-operative. The first phase practical training is to be given the guidance and supervision of Lecturer in- charge of practical training who should accompany the students. The practical training record

(i phase record), should be maintained according to a proforma to be evolved by the college concerned. The study visit may be made for one full day every week to the selected primary and

district level co-operative and officers of government department of co-operation, which are nearer to the college. The study visit to the apex level co-operative may be made for about a week after the completion of the programme in the primary and district level co-operatives and local office of Government of co-operation .

List of Co-operative/Institution/ Department for the Study visit under I &II Phase:

Agricultural Credit

1. PACBS And Agricultural Bank/FSS
2. District Central Co-operative Bank/ SCB
3. PCARDB / SCARDB
4. Urban Co-operative Bank
5. Employer's Credit Society
6. Housing Co-operative Society
7. Primary Consumer Co-operative Sores/Whole Sale Stores
8. Primary Co-operative Marketing Society
9. Weaver's Co-operative Society/Co-operative
10. Primary Milk Producer's Society
11. Primary Industrial Co-operative Society
12. District Co-operative Union / SCU
13. Office Of The EOC
14. Circle Deputy Register's Office
15. DCO'S Office

C. Procedure for First Phase

1. A brief introduction by the lecturer in charge of the i phase practical training about the working of the society/institution/ department prior to the study visit
2. In the society, brief talk by Chief Executive/ PRO/Manager/Secretary/Asst. Secretary, Office bearers of president on the origin, development, general working and problems of the society.
3. Detailed study of the latest annual reports, audit reports and financial statements
4. Detailed study of the by laws of the society
5. Study of the main banks maintained and other statement.
6. Discussion with the office bearers and members regarding the working problems, future plan etc .in certain selected societies.
7. Records in the proper format are to be submitted to the lecturer in charge on the next day of the study visit to the society
8. This First Phase practical training record will be assessed in 6th semester

Phase II Field Placement

After the completion of study visit (ie) Phase I, students to be assigned with apprenticeship programme for a period of 2 weeks in the selected co-operatives

For the purpose of apprenticeship, the students will be divided into batches of 2 or 3, the Lecturer in charge will test/ check their work by surprise visits to be allotted Co-ops and Offices

Maintenance of Records:

Every students should maintain a practical training record Phase I and submit the same within 10 days after completion of the training programme for evaluation, to the Lecturer in charge of the programme.

Student should write a project study report and this report is to be submitted within 10days after the completion of the placement programme for the interests of all the students will share the practical knowledge gained by them.

Assessment of Phase I& II and Field Placement project study and Viva voce. The Practical Training Placement Record (I &II phase project study record) will be assessed by a team of examiners consisting of lecturer in charge, head of the department and external examiner nominated by the university for Evaluation of records and conduct of viva voce test jointly by the examiners. The weight age of marks for Practical Training Phase I and II will be 75% and 25% respectively for Record and Viva.

1. Whether the records reflect active participation of the students in pt programme
2. Whether relevant data have been collected ad whether they are accurate.
3. Whether the data have been presented well (sequence of Ideas, Clarity, Use Of Tables, Diagrams Etc.
4. Whether key problems have been identified and analyzed?
5. Whether practical working is recorded well?
6. Whether consultations are sound and useful?

(Criteria For Viva Voce Test (I And Ii Phase For 25 Marks)

1. Correct answer to questions
2. Practical knowledge gained
3. Clarity and expressions

SEMESTER VI : GROUP C – A O S PAPER I II

SUBJECT TITLE : ENTREPRENEURSHIP DEVELOPMENT

COURSE NUMBER:

SUBJECT DESCREPTION:

This course presents the entrepreneurship development which emphasis the nature of entrepreneurship. It also explains EDP programme in Large, Medium and Small-scale industries.

GOALS

It enables the students to learn the industrial policy resolution and special schemes

OBJECTIVES

On successful completion of this course, the students should have to
Understand the entrepreneurship development programme.
Learn the incentives of schemes given by various institutions
Learn the Large, Small & Cottage industries.

UNITI

Concept of Entrepreneurship –Definition, Characteristics and Functions of Entrepreneur – Types of Entrepreneurs – Sickness and Survival–Need for Training and Development- Phases of EDP- Special Agencies – Development of Women Entrepreneurs and Rural Entrepreneurs.

UNIT II

Institutional finance to Entrepreneurs- SFCS- SIDCS- SIPCOT-TIIC- Commercial Banks – Small Industries Development Banks- Venture Capital and its importance.

Unit-III

Institutional Setup- DICS, SIDCO-NSIC, SISIS, Indian Investment Center- Khadi and Village Industries Commission

UNIT- IV

Incentives and Subsidies – Subsidised Services- Subsidy for Market – Transport Subsidy- Seed Capital Assistance- Taxation Benefits to SSI- Special Facilities for imports.

UNIT- V

Project Formulation – Project Identification – Evaluation- Feasibility Analysis, Project Report.

REFERENCE

1. S.Skhanka, Entrepreneurial Development, S.Chand And Company Ltd, 1999
2. C.B.Gupta& N.P.Srinivasan, Entrepreneurial Development, Sultan Chand And Sons, 2001
3. Jose Paul, N.Ajith Kumar, Paul T.Mampilly, Himalaya Publishing House, 1999
4. M.Soundarapandian, Rural Entrepreneurship- Growth And Potentials, Kanishka Publishers, 2001.
5. P.Saravanavel, Entrepreneurial Development, Ess Pee Kay Publishing House, 1997

SEMESTER VI : GROUP C – A O S PAPER IV

SUBJECT TITLE : FUNADAMENTALS OF INSURANCE

COURSE NUMBER:

SUBJECT DESCREPTION:

This course presents the fundamentals of insurance which emphasis the needs & various kinds of Insurance.

GOALS

It enables the students to learn the fundamentals of insurance agencies.

OBJECTIVES

On successful completion of this course, the students should have to

Understand the fundamentals of insurance

Learn how to attain the agency license.

Learn the organization function , structures & promotional strategies .

CONTENT

UNIT I

Introduction to insurance : Purpose and need of insurance, insurance as a social security tool., insurance and economic development , Fundamentals/Principles of insurance , various kinds of insurance life, marine, fire, medical, general insurance, features, insurable interest.

UNIT II

Fundamentals of Agency Lay : Definition of an agent; agents regulation; Insurance intermediates; agents compensation.

UNIT III

Insurance agents : Procedure, pre – requisite for obtaining a license duration of license, cancellation of license: revocation or suspension / termination of agency; Right appointment; code of conduct; unfair practices.

UNIT IV

Function of the Agent : proposal form and other form for agent of cover, Financial ;and medical underwriting; material information; nomination and assignment; procedure for settlement of policy claims.

UNIT V

Company profile : Organisational of the company; structure – market share; product pricing – actuarial aspects, distribution channels – promotion strategies - J.R.A and its functions.

Books Recommended :

1. Mishra M.N Insurance Principles and Practice , S. Chand and co. New Delhi 2002.
2. GOI, Insurance Regulatory Development Act 1999.
3. GOI, Life Insurance Corporate Act 1956.
4. Vinayakam. N. Kandhaswamy and Vasudevan SG. Insurance Principles and Practise, S.Chand and Co., New Delhi,2002.
5. Mishra M.N Life Insurance Corporate of India, Vol I, II & III Raj Books, Jaipur, 2000.

DIPLOMA COURSE: SEMESTER –VI PAPER –IV

SUBJECT TITLE : OFFICE MANAGEMENT

COURSE NUMBER :

SUBJECT DESCRIPTION

This course present office management emphasis the functions of office work & explaining the work management in the office

GOALS

This enables the students to learn how to manage the records & forms in office

OBJECTIVES

On successful completion of this course the students should have to

- 1) Understand the basic functions of office management
- 2) Learn the principles of clerical course
- 3) Learn, the business information system.

CONTENT:

UNIT I

Office Management : Meaning, Functions - Office Organization - Role of a Manager in Office Planning and Scheduling of Office Work.

UNIT II

Records Management: Meaning, Purpose, Principles - Filing, objectives Filing, - Characteristics of Good Filing System, Classification, Methods of Filing, Centralized Vs Decentralized Filing, Filing System, Indexing, Office Correspondence. Handling of Inward Mail and Outward Mail, Typing and Reproduction Service, Mail Service.

UNIT III

Forms Management and Control – Types of Forms Design- Principles and Control, Office Stationery and Supplies: Types of Stationery, Continuous Stationery Purchase, Record, Storage and Issue of Stationery, Regulating Stationery.

UNIT IV

Office Cost Reduction and Control: Elements of Office Cost - Methods of Cost Control, O& M, Budgetary Control, Measurement of Office Work; Purpose, Importance and Process of Measurement-Setting Standards - Work Simplification.

UNIT V

Business Information Systems: Collection of Data, Processing and Presentation of Data, Paperless Office- Fundamentals of Computer- Ms Office, Basics of Database-Data Entry and Query Processing.

REFERENCE

- 1) S.P.Jain and T.V.Chabra, Modern Office Management, Dhanpat Rai and Co, 1999
- 2) S.C.Sahoo, Baldevkar, Office Management, Himalaya Publishing House, 1993
- 3) S.P. Arora, Office Organization and Management, Vikas Publishing House Pvt Ltd, 2001
- 4) P.N. Reddy And H.R.Appanniah, Office Organization and Management, Himalaya Publishing House,1999
- 5) Dr.M.M.Varma And Dr.R.K.Agarwal, Office Management, King Books Educational Publishers, 1996.

BHARATHIAR UNIVERSITY
B.COM (CO-OP)
SEMESTER EXAM MODEL QUESTION PAPER
(For Candidates admitted from 2007-2008 onwards)

SEMESTER I CORE PAPER I
HISTORY & PRINCIPLES OF CO-OPERATION

Time : Three hours

Maximum : 100 marks

(10x1 = 10)

SECTION - A

Answer All questions

1. Give the meaning for the term "Co-operation"?
2. What do you mean by open membership?
3. Who are Rochdale pioneers?
4. Mention the latest principles of co-operation?
5. Who is called as Father of co-operation?
6. Define "Capitalism".
7. When the cooperative movement was introduced in India?
8. Who is Sir Frederick Nicholson?
9. Who was the chairman of All India Rural Credit Survey committee?
10. What type of co-operative societies could be started under cooperative credit societies Act 1904?

(5x6 = 30)

SECTION - B

All questions carry equal marks.

11. a) Briefly explain the principles Democratic management (OR)
b. List out the principles reformulated by ICA commission 1937.
12. a) What do you mean by cooperation among cooperatives? (OR)
b) Explain the importance of cooperative Education.
13. a) Bring out the conditions of Laborers in England during later part of 18th century. (OR)
b) What do you mean by Industrial Revolution?
14. a) What are the features of capitalism? (OR)
b) What are the economic benefits of co-operation?
15. a) What are the defects of cooperative. Credit societies Act 1904? (OR)
b) What are the important recommendations of Metha Committee?

(5x12 = 60)

SECTION - C

Answer All questions

16. a) Discuss the special features of cooperation? (OR)
b) Trace the evolution of cooperative principles.
17. a) What are the special features of Raiffeisan cooperative credit societies?
b) Explain the reforms carried out by Robert Owen for the welfare of labourers.
18. a) Distinguish between cooperation and capitalism.
b) Explain the reasons for success of dairy cooperatives in Denmark.
19. a) Describe the history of cooperative movement in India before independence.
b) Explain the major recommendations of All India Rural credit Survey Committee.
1. a) Analyse the reasons for poor performance of cooperatives in Tamil Nadu? (OR)
b) Examine the reasons for increasing overdue in Agricultural Credit co-operatives?

BHARATHIAR UNIVERSITY
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SEMESTER EXAM MODEL QUESTION PAPER
(For Candidates admitted from 2007-2008 onwards)

SEMESTER I CORE PAPER II – GENERAL AND CO-OPERATIVE ACCOUNTS.

Marks : 100

PART –A (10*1=10)

ANSWER ALL THE QUESTIONS:

1. What is meant by journal?
2. What are the different kinds of accounts?
3. Give the meaning of trial balance?
4. What do you mean kind about adjusting entries?
5. What do you mean by day book?
6. What is general ledger?
7. Mention any four ledgers maintained by a PACB.
8. Give the meaning of balance sheet.
9. What is meant by net profit?
10. Why reserve Fund is created?

PART B (5*6=30)

ANSWER ALL THE QUESTIONS

11(a) Define book keeping state its objectives? Or

(b) Explain the errors not disclosed by trail balance.

12(a) Give the rules for journalizing business transactions? Or

(b) From the undermentioned balances extracted from the books of a trader on 31st march 2003, prepare a trail balance as on the same date.

	Rs.		Rs.
Cash in hand	2400	plant and machinery	1,20,000
Capital	2,00,000	Sales	4,00,400
Purchases	2,40,000	Furniture&Fittings	30,000
Bills payable	44,000	Bad depts. Reserve	2,000
Stock (opening)	70,000	Bills receivable	40,000
Sundry debtors	1,00,000	Rent & taxes	20,000
Sundry creditors	48,000	Salaries	40,000
Wages	32,000		

13(a) What are reasons that cause for the difference between pass book and cash book? Or

(b) Discuss the types of day book in Co-operatives.

14(a) Enter the transactions in a columnar Day book.

2002. Aug. 1. Opening balance of cash	Rs. 60,000
10. Sold provisions for each	Rs. 75,000
16. Recovered dues form	A ----- Rs. 4,000
	B ----- -Rs. 5,000
	C ----- Rs. 6
	Rs 2,00,000
Aug. 1. Received share capital from X, Y	Rs 150
And Z @ Rs.50 each and entrance fees 3*10 }	Rs 30
7. Bought groceries	Rs. ,000
18. Purchased kerosene on credit from civil	
Suppliers Corporation }	Rs. 8,000
19. Sale of kerosene	Rs. 9,000

(b) Explain the ledgers maintained by a co-operative consumer stores.

15(a) Explain the reasons that causes for the differences between book profit and net divisible profit

(B) Journalize the following transaction transactions

2004

March Mr. jay Kumar started business with capital RS 3, 00,000

2

3. Opened and bank account with Sib	RS 30,000
7. Furniture bought	RS 7600
8. Goods purchased form Murtha	RS 40,000
12. Withdrawl form bank for personal use	RS 6000
13. Sale of goods for cash	RS 15,000

PART –C (5*12=60)

ANSWER ALL THE QUESTION

16.(a) given an account of different types of cash book

(b) Form the following particulars ascertain the bank balance as per book of SELVI. SADHANA as on 30-9-2002

- (i) The balance as per cash book the date was RS 23,000
- (ii) Cheques issued but not en before enchased the date 30.9.2002
Amounted to RS 3500

Cheques paid in to bank, but not cleared before 30.9.20002 amounted to RS4300

- 4) Interest on investment by the bank but not entered in the cash book amounted is the Rs550
- 5) Local cheques paid in to bank but not entered in cash book RS 600
- 6) Bank charges debited in the pass book RS 50

17(a) Discuss the preparation and uses of trial balance.

Or

(b) Enumerated the evolution of co-operative account keeping system?

18(a) explain the difference between co-operative accounting and double entry system of accounting.

Or

(b) How will you reconcile the special ledger with general ledger balance? Give example.

19(a) explain the difference between receipt and distributement statement & trail balance. Or

(b) The following trail balance is extracted from the books of Miss. Nandhini Dec 31 2005

DEBIT		CREDIT	
1. Bank	RS, 7,000	1.Capital	Rs. 2,00,000
2. Purchases	Rs, 34,96,000	2.Bills payable	Rs. 50,000
3.Salaries	Rs. 21,000	3.Loan	Rs.1,00,000
4. carriage on sales	Rs. 2,500	4.Sales	Rs. 36,00,000
5. Carriage on purchases rs.	2,000	5.Discount	Rs. 2,000
6. Lightening	Rs. 1,500	6. Commission	Rs. 500
7. Building	Rs. 1,35,000	7.Creditors	Rs, 1,00,000
8. Rent and rates	Rs. 2,000		
9. Debtors	Rs. 40,000		
10. Furniture	Rs. 30,000		
11. Cash in Hand	Rs. 1,250		
12. Bills receivable	Rs; 7,500		
13. Stock (31.12.05)	Rs. 3,06,250		

Adjustments:

- 1. Prepaid rent at rates Rs. 600
- 2. Bad debts Rs, 2,500
- 3. A provision at 5% has to be made on debtors.
- 4. Depreciation at 2% on buildings and at 10% on furniture

Prepare trading, profit and loss account for the year ending 31.12.2005 and a balance sheet as on the same date.

20.a. Discuss the provisions relating to net profit distributions in co-operatives? OR

BHARATHIAR UNIVERSITY
B.COM (CO-OP)
SEMESTER EXAM MODEL QUESTION PAPER
(For Candidates admitted from 2007-2008 onwards)

SEMESTER I ALLIED PAPER I - BUSINESS ORGANISATION

PART -A (10*1=10)

ANSWER ALL THE QUESTIONS:

1. Give the meaning of business?
2. Who is a sole trader?
3. Give the meaning of Joint Stock Company.
4. What do you mean about company promotion?
5. What are the basic documents of a company?
6. Define the term debenture.
7. What are the types of shares in a company?
8. What is meant by stock exchange?
9. Give the abbreviation –I.F.C. and I.D.B.I.
- 10 Give the meaning of business combination.

PART-B (5*6=30)

ANSWER ALL THE QUESTIONS :

- 11.a. Explain the essential characteristics of business? Or
b. What are the qualities of a businessman?
12. a. Distinguish between company and partnership firm? Or
b. Enumerate the characteristics of a company? Or
- 13.a. Discuss the functions of the managing director in a company organization? Or
b. Given an account of company borrowings from nationalized banks?
- 14.a. Discuss the functions of stock exchange? Or
b. Examine the powers and functions of Board of directors in a Company?
- 15.a. What are the salient features of public utilities? Or
b. Explain advantages of rationalization.?

PART-B(5*12=60)

ANSWER ALL THE QUESTIONS :

- 16.a. Enumerate the types of business? Or
b. Explain the characteristics of an ideal form in a business organization?
- 17.a. Write an essay on the kinds of companies? Or
b. Give an account of the steps involved in formation of a company?
- 18.a. Discuss the pattern of company management? Or
b. Examine the methods of raising finance for corporate sector?
- 19.a. Examine the methods of training in a stock exchange? Or
b. Give an account of company shares and debentures?
- 20.a. Explain the various forms of business combination? Or
b. Discuss the duties and problems of public utilities?

BHARATHIAR UNIVERSITY
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SEMESTER EXAM MODEL QUESTION PAPER
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SEMESTER III CORE PAPER III CREDIT CO-OPERATIVES
PART -A (10*1=10)

ANSWER ALL THE QUESTION

1. Outline the structure of cooperative credit system in India.
2. What is short term loan.
3. Mention any two types deposits collected from DCCB.
4. What are the sources of funds from SCB.
5. State any two importance of L.T. credit .
6. What is debenture?
7. What are the non-agricultural credit cooperatives.
8. Give any two objectives of industrial cooperatives.
9. Explain the term "NABARD"
10. State any two functions of RBI.

PART -B (5*6=30)

ANSWER ALL THE QUESTIONS:

- 11.a. Explain the structure of S.T credit in India? Or
b. Explain the linking of credit with marketing?
- 12.a. Write about the functions of district central cooperative bank? Or
b. What is branch banking?
- 13.a. What is the need for separate agency to provide L. T. loan for agriculture? Or
b. Explain the constitution and working of PARDB?
- 14.a. Explain the constitution and working of urban cooperative banks? Or
b. Explain the function of industrial cooperative bank?
- 15.a. What is refinancing scheme? Or
b. Explain the functions of RBI.

PART-C (5*12=60)

ANSWER ALL THE QUESTIONS:

- 16.a. Classify the agricultural and non-credit co-operatives? Or
b. Describe the principles of good credit system?
- 17.a. Explain the loan policies and procedure adopted by the DCCB? Or
b. Explain in detail about the state apex bank in tamilnadu?
18. a. Describe the procedure for issuing the debenture in SARDB? Or
b. What do you mean by overdue? What are the causes for overdues in PARDB?
19. a. Discuss the constitution and working of employees cooperative credit societies? Or
b. Explain the role of industrial cooperative bank in promoting industrial in rural areas?
20. a. Explain the role of NABARD in providing ST, M.T loan in cooperative banks? Or
b. Explain the banking regulation act as applicable to cooperative banks?

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SEMESTER EXAM MODEL QUESTION PAPER
(For Candidates admitted from 2007-2008 onwards)

SEMESTER II ALLIED PAPER II PRINCIPLES OF MANAGEMENT

Time:3 hours

Marks:100

PART-A (10*1=10)

ANSWER ALL THE QUESTIONS

1. Define the term management.
2. Who is called the father of modern management.
3. Give the meaning of planning
4. What is decision making?
5. What is meant by OSCAR?
6. What do know about decentralization?
7. Give the meaning of departmentalisation.
8. Define the term direction.
9. What is Maslow's need hierarchy theory?
10. Give the meaning of co-ordination.

PART-B (5*6=30)

ANSWER ALL QUESTIONS:

- 11 .A. Briefly explain F.W.Taylor's principles of scientific management? (or)
b. What are the contributions of Henry Fayol to management?
12. a. Give an account of the guidelines for effective planning. (or)
b. Discuss the factors determining the policy of centralization.
- 13.a. Discuss the modern approach in performance appraisal. (or)
b. What are the barriers to communication.
- 14.a. Explain the two factor theory of Herzberg? (or)
b. Explain the concept line and staff authority.
- 15.a. Discuss the merits and demerits of Maslow's need Hierarchy theory.? (or)
b. How to make the delegation of authority effective?

PART-C (5*12=60)

ANSWER ALL THE QUESTIONS:

- 16.a. Explain the evolution of management thought? (or)
b. Discuss the importance and steps involved in planning.
17. a. Discuss the meaning and principles of organizing? (or)
b. What is span of management? Discuss the factors governing the span of management?
- 18.a. Give the meaning of staffing. Explain the process involved in effective staffing?
(or)
b. Give an account of the principles of direction.?

- 19 a. Enumerate the advantages of controlling? (or)
b. Explain the features of a good control system?
20.a. Discuss the types and techniques of co-ordination? (or)
b. Enumerate the traditional and modern techniques of control?

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B.COM (CO-OP)
SEMESTER EXAM MODEL QUESTION PAPER
(For Candidates admitted from 2007-2008 onwards)

SEMESTER III CORE PAPER V
NON-CREDIT CO-OPERATIVES

TIME ; 3 HRS

MARKS: 100

PART –A (10*1=10)

ANSWER ALL THE QUESTIONS:

1. Where is the headquarters of NCDC?
2. Write any one of the name of Co-operative sugar Factories in Tamilnadu?
3. What is the expansion of NDDB?
4. What are the types of co-operative farming societies in India?
5. What is the structure of consumer co-operatives in India?
6. What is the Expansion of RDC?
7. What are the types of Industrial co-operatives?
8. What is the name of he Handloom weavers Co-operative Societies in tamilnadu?
9. What is a new generation co-operatives?
10. Expand. LAMPS

PART –B (5*6=30)

ANSWER ALL THE QUESTIONS:

- 11.a) What are the advantages of co-operative marketing society
(or)
b) What are the needs and Importance of co-operative processing?
- 12.a) What are the causes for failure of co-operative farming society in India?
(or)
b) Examine the problems of dairy co-operatives in India.
- 13.a) Discuss the need and importance of consumer co-operatives in Tamil Nadu
(or)
b) Discuss the role of consumer co-operatives in holding the price line.
- 14.a) Describe the various forms of assistance available for industrial co-operative
(or)
b) How the weavers co-operative societies dispose off their productions.
- 15.a) What are the objectives of labor contract op-operatives.
(or)
b) Write short notes on “co-operative printing press”.

PART-C (5*12=60)

ANSWER ALL FIVE QUESTIONS:

16.a) Draw the structure of co-operative marketing societies in India. Discuss the Generations performed by 'em's' and state the recent problems based by it.

(or)

b) Elaborately explain the methods of marketing done by the primary marketing society.

17.a) Draw the structure of dairy co-operatives in India. Explain the place of dairying in the Indian National economy.

(or)

b) Describe the constitution and working of the district milk co-operative union.

18.a) Draw the structure of consumer co-operative in India. State the recent problems based by the consumer's co-operative society in India. Listens the features of it.

(or)

b) Elaborately explain the consumer co-operative movement in England.

19.a) describe the construction and working of primary weavers co-operative society in tamilnadu and suggest measures to improve the working.

(or)

b. Describe the constitution and working of co-op tax and suggest measures to improve the working.

20. A. state the functions of fisheries co-operatives.

(or)

Bowie the significance of common property reasons and lift striations societies.

Indus trice

BHARATHIAR UNIVERSITY
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SEMESTER EXAM MODEL QUESTION PAPER
(For Candidates admitted from 2007-2008 onwards)
SEMESTER III CORE PAPER VI - MATHEMATICS-I

TIME : 3Hrs

MARKS : 100

SECTION-A (10*1=10 Marks)

ANSWER ALL THE QUESTIONS;

1. Define Statistics.
2. Dta originally collected for an investigation are known as -----
3. Classification is the process of arranging data in -----
4. What is Diagram?
5. Co-efficient of variation is calculated by -----
6. What is skewness?
7. To study the relationship between two variable is known as -----
8. Define regression?
9. Laspeyre's index is based on -----

10. What is secular trend?

SECTION-B. (5*6=30Marks)

ANSWER ALL THE QUESTIONS:

11. a. What are the functions of statistics? (OR)

b. What are the sources of secondary data?

12. a. Define classification.? How do you arrange the data? (OR)

b. How do you calculate Harmonic mean for Raw data? Hence compute it for the following data on X ; 2, 4, 6, 8, 10

13. a. Define standard deviation? What are its uses? (OR)

b. Write a short notes on Skew ness and Kurtosis?

14. a. Define correlation. Describe its types? (OR)

b. What is Regression line? Why there are two Regression Lines?

15. a. What are the components of Time Series? (OR)

b. Fit a linear trend to the following time series

Year : 1991 1992 1993 1994 1995

Sales : 68 73 80 88 86

SECTION- C (5*12=60 Marks)

ANSWER ALL THE QUESTIONS:

16. a. Briefly explain the various methods of Sampling? (OR)

b. What is statistical enquiry? What are the main stages of statistical enquiry?

17. a. Explain the various types of Diagrams? (OR)

b. Find the value of Mean, Median and Mode for the following Data.

X: 0-10 10-20 20-30 30-40 40-50 50-60

F: 8 16 25 20 16 5

18. a. Calculate Quartile Deviation from the following data: (OR)

X: 0-100 100-200 200-300 300-400 400-500

F: 80 160 250 200 60

b. Calculate Standard Deviation from the following Data. (OR)

Class : 20-40 40-60 60-80 80-100 100-120

Frequency : 25 64 144 80 27

19. a. Calculate Co-efficient of Correlation between X and Y:

X : 15 18 30 27 25 23 30

Y : 7 10 17 16 12 13 9

(OR)

6. A Language which facilitates the program easily understandable is _____.

- a) Assembly Language
- b) Machine Language
- c) High Level Language
- d) None

7. What is IPO Cycle ?

- a) Internet
- b) Intranet
- c) LAN
- d) MAN

8. What are the various input units ?

9. _____ is Quantity whose value does not change during the execution of the BASIC program.

10. Which of the following function is used to calculate the square root of a value in BASIC ?

- a) COS (x)
- b) ABS (x)
- c) LOG (x)
- d) SQR (x)

SECTION – B (5 * 3 = 15)

Answer all the questions :-

11. a) What are the Characteristics of Computer? (OR)
b) Distinguish between Analog and Digital Computer.

12. a) What is Data Processing? What are the different Kinds of Data Processing?
(OR)

b) Explain the Data Base & Data Bank in brief .

13. a) Explain in details about the Multi Programming (OR)
b) Explain about the Hierarchical Network Structure.

14. a) What are the difference between compiler and interpreter? (OR)
b) What is Algorithm & Flowchart ?

15. a) What is Programming? Explain its needs ? (OR)
b) Write a BASIC program to find the simple interest for the given set of values (P, n and r)

SECTION – C (5 * 5 = 25)

Answer all the questions :-

16. a) Discuss in detail about the various generation of computer. (OR)
b) Write an essay on history of development of computers.

17. a) Explain the various steps in Data Processing. (OR)
b) What is DBMS ? What are the objectives and benefits of DBMS?

18. a) Discuss in detail about WAN and its applications. (OR)
b) Explain about the various classification of files.
19. a) Explain the various kinds of computer programming languages with examples.
(OR)
b) Explain the program Flow Chart and its various symbols.
20. a) Explain any 2 control statement available in BASIC with examples. (OR)
b) Write a program to find a greatest of Three Numbers (A,B,C)

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SEMESTER III CORE PAPER VII
MICRO SOFT –OFFICE

Time : 3 hrs

Marks :50

LIST OF PROGRAMS:

MS. Word :

1. Prepare a bio-data using M.S word.
2. Using mail merge prepare an interview call letter.
3. Type a paragraph and perform the following change; Font size, font style, page set-up background, colour, etc.
4. prepare a class time- table

MS Access:

1. Enter your semester marks and calculate total average using auto sum and save the file.
2. Prepare a payroll processing.
3. prepare a perform commands sorting an name, place and in code of students data base.

MS Excell:

1. Copy the contents from sheet 1 to sheet 2 , sheet3 and sheet4
2. Create database on students mark list with name, subjects. Add at least 10 records and sort the names with alphabetical order.
3. Create a database and maintain the address of your classmates with roll number, name and addresses of at least 10 records.

MS Power point:

1. Design a college day invitation using clip arts.
2. Draw an organization chart.
3. Design an advertisement.
4. Prepare a power point presentation for department inaugural function.

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SEMESTER III CORE PAPER VIII
COMMUNICATION SKILL

TIME=3hours

MARKS=100

Part A (10*1=10)

ANSWER ALL THE QUESTIONS:

1. What is Reading skill?
2. How reading can be made fastly?
3. What do you mean by Para language?
4. Why Geshues is important?
5. What is agenda?
6. Why minutes is essential?
7. What is aural communication?
8. How lishening can be done effectively?
9. Why face to face conversation is important?
10. How dictation is important?

Part B (5*6=30)

ANSWER ALL THE QUESTIONS:

- 11.a) How Reading skills are important for a business organization? (or)
b) What are the methods can be adopted to improve the generic skill reading?
- 12.a) What are all the advantages of visual signs? (Or)
b) How audio signals are important?
- 13.a) Mention the disadvantages of Groups? (Or)
b) Explain the characteristics of group discussion?
- 14.a) Briefly explain the advantages of Oral communication? (Or)
b) How continuous listening is very important for a business Organisation?
- 15.a) What are the features of dyadic communication? (Or)
b) How dictation can be made easily?

Part C (5*12=60)

ANSWER ALL THE QUESTIONS

- 16.a) Explain the reading skills for Business communication? Or
b) "Reading Skills are important to reply properly" - Discuss
- 17.a) Examine the methods of non-Verbal communication Or
b) Explain about Body Language?
- 18a) Explain the conduct of Business in Group? Or
b) State the methods of problem solving by groups with an example
- 19a) Elucidate Importance of oral communication Or
b) Explain the benefits of aural communication
- 20a) 'Modern Business World depends upon Telephonic conversation' -
Discuss Or
b) 'Interviews helps to exchange views easily' - Explain

Bharathiar University
Semester – III
Group – B Allied Economics – I Paper – III

Max . Marks :100

PART A

ANSWER ALL TEN QUESTIONS :

10 x 1 =10

1. What is economics?
2. What is Micro Economics ?
3. What is Law of demand
4. What is consumer's Surplus ?
5. What are the factors of production ?
6. What is laws of return ?
7. What are the factors help to determine the price of the commodity.
8. Write the meaning of Perfect competition.
9. What is rent ?
10. What is profit ?

PART B

Answer all five questions :

5x 6 = 30

11. a. Discuss the importance of macro economics (or)
b. Examine the characteristics of Human wants.
12. a. Describe the law of Diminishing marginal utility (or)
b. Define elasticity of demand and explain the methods of its estimation.
13. a. Explain the laws of return (or)
b. Write a critical note on cost analysis on production.
14. a) What are the features of perfect competitive market. (or)
b) What is monopoly ? what are the features of monopolist competitive market?
- 15.a) Explain the importance of subsistence theory of wages. (or)

- b) Distinguish between functional distribution and personal distribution.
16. Discuss the advantages and limitations of inductive method of economic analysis.
17. a) Explain the types of elasticity of demand
18. b) Explain the law of variable Proportion in production office.
19. a) How price is determined under perfect competition.
20. b) What is price determination and under what conditions, is it possible and profitable.

PART C

5x12 = 60

Answer all five questions :

- 16 a) Examine the methods and approaches of economic analysis.
b) Discuss the advantages and limitations of Inductive method of economic analysis?
17. a) What is indifference curve? How consumer equilibrium does is established through indifference curve?
b) Explain the types of elasticity of demand.
18. a) Write a vivid account of various types of production ISO Quant. Explain them with illustrations.
b) Explain the law of variable proportion in production effect.
19. a) How is price determined wonder monopolist competition.
b) How price is determined under perfect competition.
20. a) State and explain the Loanable fund theory of interest.
b) What is price discrimination and under what conditions, is it possible and profitable.

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SEMESTER III DIPLOMA PAPER I -COMPANY LAW AND SECRETARIAL PRACTICE

Time: Three hours

Maximum :100 marks

SECTION A-(10 x 1=10 Marks)

Answer all Questions

Say Yes or No

1. If the members of the company die, the company also gets extinct.
2. When a public company is to be converted into a Private Company, the approval of the Central Government will be necessary.
3. A minor can enter into an agreement to become a member of the company.
4. Partly paid preference shares can be redeemed.
5. Shares can be issued at different premiums.

Fill in the blanks:

6. The term company is derived from the ----- word.
7. A company should be compulsorily registered under the ----- Act.
8. The articles of Association is another important document which is required to be filled with the ----- of companies.
9. Equity shares are also called as ----- shares.
10. According to Sec. 171 (1) of the Act ----- No of clear days notice is necessary to hold an Annual General Meeting.

SECTION B-(5 x 6=30 Marks)

Answer all Questions

11. a. Distinguish between a Public company and a Private Company (or)
b. Define Company?
12. a. Differentiate between memorandum of Association and articles of Association. (or)
b. Explain how the articles of association can be altered.
13. a. Distinguish between stock and share (or)
b. Distinguish between Shares and debentures.
14. a. What are the functions of a company secretary (or)
b. Outline the duties of a company secretary relation to transfer of shares.
15. a. State the legal provisions for holding on Annual General Meeting of a company(or)
b. Briefly explain the legal provisions relating to quorum.

SECTION C -(5 x 12=60 Marks)

Answer all Questions

16. a. Define a company. How does it differ from partnership firm. (or)
b. Discuss the various stages in the formation of a company.
17. a. Discuss in detail the contents and the form of a prospectus (or)
b. What is meant by Public deposits? State the SEBI guidelines for accepting Public deposits.
18. a. Discuss the secretarial duties in connection with allotment of shares. (or)
b. Who are the members of a company? How does a member differ from a Share holder.
19. a. Discuss the Powers and duties of a director of a company under companies Act, 1956. (or)
b. Examine the legal position of the company secretary.
20. a. What do you mean by proxy? State the rule of law and procedure regarding voting by proxy. (or)
b. State the different kinds of meeting of share holders of a public limited company. Discuss the work of the Secretary in connection with each one of them.

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SEMESTER IV – CORE PAPER IX -TALLY – FULLY PRACTICAL

TIME : 3Hrs

MARKS :100

LIST OF PROGRAMS:

1. Prepare a final account Statement.
2. Create a new Customer profile.
3. Prepare a inventory statement using FIFO & LIFO method.
4. Prepare a inventory statement using Simple Average Method and Weighted Average Method.
5. Prepare a Trial Balance Statement.
6. Prepare a Profit & Loss account Statement.
7. Prepare a Balance sheet Statement.
8. Create a Voucher and Ledger Accounts.

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SEMESTER IV CORE PAPER X -MATHEMATICS - II

Time : Three hours

Maximum : 100 marks

(10x1 = 10)

SECTION - A

Fill in the blanks:

1. The time between successive payments is known as -----
2. An annuity whose payments go on for ever is known as -----
3. General term of the geometric series is -----
4. A set by mean -----
5. The matrix multiplication is valid if -----
6. The Cramer method is used to find the solution of -----
7. Marginal cost is a ratio of total cost function to -----
8. If $y = e^{3x+7}$ then $dy/dx =$ -----,
9. $dx/x =$ -----
10. $(x^3 + 3) dx =$ -----

(5x6 = 30)

SECTION - B

All questions carry equal marks.

- 11.a) Find the compound interest of Rs. 1,000 in 3 years at 5% rate of interest per annum? (OR)
b) If $A = Rs. 8,940$, $P = Rs. 6000$ and $r = 14\%$ p.a. find n .
- 12.a) If $A = \{1,5\}$, $B = \{6,7,8,9\}$ and $C = \{6,7,10\}$ find $(A \cap B) \cup (A \cap C)$ (OR)
b) In an arithmetic series $a = e$ and the sum of first four number is 24. Find d .

13.a) If $A = \begin{pmatrix} 1 & 0 & -2 \\ 2 & 2 & 4 \\ 0 & 0 & 2 \end{pmatrix}$ then prove that $A^2 - 3A + 2I = 0$.

(OR)

b. Find the inverse of $A = \begin{pmatrix} 2 & 1 \\ 4 & 3 \end{pmatrix}$

14. a) If $y = x^3(2x - 1)$ find dy/dx (OR)

b. If $y = x + 1/x$ then find dy/dx

15. a. Evaluate $\int (x^2 + 2x + 3) dx$. (OR)

b) Integrate $\int x + 1/x^3 dx$

(5x12 = 60)

SECTION - C

Answer All questions

16. a) At the end of each 6 months in a fund Rs. 250 deposited. If $3\frac{3}{4}\%$ rate of interest compounded semi-annually, what amount is in the fund just after 12th deposit.? (OR)

b) Which is better bargain for the customer?

- i) Successive discount of 25% and 15%
- ii) Successive discount of 10% and 30%

17. a) Verify by Venn diagram

$A(B \cap C) = (A \cap B) \cap (A \cap C)$ (OR)

b. Find the sum of n terms of $7 + 77 + 777 + \dots$ (n – terms)

18. a) Define symmetric matrix and give one examples and show that it is symmetric. (OR)

b) If $A = \begin{pmatrix} 1 & 1 & 2 \\ 2 & 2 & -1 \\ 3 & -1 & -1 \end{pmatrix}$ then prove inverse of A.

19. a) Explain addition and quotient rules of differentiation. (OR)

b) For the demand function $P = 500 - 3Q - 6Q^2$

20. a) Integrate : $(\log x)^3 dx$ (OR)

b) Evaluate : $2x(x - 1) dx$.

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SEMESTER IV CORE PAPER XI
MANAGEMENT ACCOUNTING

TIME ; 3HRS

MARKS:100

PART –A (10*1=10)

ANSWER ALL QUESTIONS :

1. Define management accounting.
2. State any two objectives of cost accounting.
3. What is ratio analysis?
4. State any two significances of ratio analysis.
5. Define working capital.
6. State any two importance of fund flow analysis.
7. Profit volume ratios explain.
8. What is margin of safety.
9. What is budgetary control.
10. What is zero base budgeting?

PART-B

Answer all question

11. a. Discuss in detail about the function of management accounting ?
b. Explain the need and significance of management accounting?
12. a. Expucidate the limitation of ratio analysis?
b. From to data of a company find out;
 1. current assets.
 2. liquid assets
 3. Inventory.
current ratio 2.5;1
acid test ratio 1.5;1
current liabilities Rs 5000
13. a. Differentiate between fund flow and cash flow analysis ?
b. X limited engaged in large scale retail business from the following information , Y on are required to calculated working capital requirements.
Projected annual sales Rs 130 Lacks
Percentages and netprofit on cash of sales 25 %
Average credit period allowed – to dedtors 8 weeks.
Average credit period allowed _ to creditors 4 weeks.
Average stock carring in terms of sales requirement – 8 weeks.
Add 10% to compute figures to allow contingencies.

14. a. Elucidate the assumptions of break even analysis?

b. Sales Rs; 1,50,000

Fixed cost Rs; 300

Profit Rs 40,000

Find out

1.PV ratio

2.Break even for sales

3.Variable cost.

15.a. Explain the classification of budgets.

b. What are the steps involved in budgetary control.?

PART-C (5*12=60)

ANSWER ALL THE QUESTIONS:

16.a.Discuss the objectives and scope of management accounting?

b.Difference between cost accounting and financial accounting?

17.a. What are the types of ratio analysis? Explain ?

b.The following is the balance sheet of X company ltd for the year ending December 31 1995

Liabilities	Rs	Assets	Rs
A x preference share capital	5,00,000	Good -will	1,00,000
Equity share capital a/c	1,00,000	Land and building	6,50,000
8%deprentures	2,00,000	plant	8,00,000
long term loans	1,00,000	furniture and fixting	1,50,000
bills payable	60,000	bill receivable	70,000
sundry creditors	70,000	sundry debtors	90,000
bank over draft	30,000	bank balance	45,000
out standing expenses	5,000	short term investment	25,000
		prepaid expences	5,000
		stock	30,000
	19,65,000		19,65,000

from the balance sheet calculate

1. current ratio

2. acid test ratio

3. absolute liquid ratio

4. comment on these ratios

18.a.What are the factors in fluenciing working capital management? Explain ?

b. From the following particular, prepare funds flow statement:

	Jan.1	Dec. 31
Cash	2,000	1,800
Debtors	17,500	19,200
Stock	12,500	11,000
Land	10,000	15,000
Building	25,000	27,000
Machinery	40,000	43,000

	1,07,000	1,17,500
creditors	18,000	20,000
bank loan (last term)	15,000	22,500
capital	74,000	74,500
	107,000	1,17,500

During the year drawing by the proprietor for personal use amounted to Rs 13,000 provision for depreciation on machinery shown of Rs 13,500 on Jan. 1. and at Rs 18,000 on December 31.

19.a. What are the assumptions of break-even analysis? Explain? Or

b. From the following data find out the amount of profit earned during the year using marginal costing technique:

Fixed cost Rs.2,50,000
Variable cost Rs.10 per unit
Selling price Rs 15 per unit
Output level Rs.75,000

20.a. Explain the various types of Budgets? or

b. What is Master Budget/ Explain the advantages and disadvantages?

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SEMESTER IV CORE PAPER XII -BUSINESS COMMUNICATION

Time : Three hours

Maximum : 100 marks

(10x1 = 10)

SECTION - A

Answer All questions

1. What is salutation?
2. What is Per pro?
3. What is quotation?
4. What is adjustment letter?
5. What is an Agenda?
6. What is E-mail?
7. What are the types of minutes?
8. What is application blank?
9. What is a circular letter?
10. What is Grape – vine?

(5x6 = 30)

SECTION - B

All questions carry equal marks.

11.a) State the types of media available for communication? (OR)

b) What is importance of “grape-vine”?

12.a) How does language act as a barrier to effective communication? (OR)

b) What is the importance of “Courtesy” as a principle of communication?

2. a) What are the objects of precis writing? (OR)

b) State the essential of reports.

3. a) What is the nature of communication? (OR)

b)What are the kinds of business letters?

4. a) State the functions of collection letters? (OR)

b) State the characteristics of good will letters.

(5x12 = 60)

SECTION - C

Answer All questions

5. a) What are the functions of sales letters? (OR)

b. State the importance of downward communication.

6. a)What are the types of business reports? (OR)

b) Point out the hints for drafting enquiries.

7. a) Draft a sales letter to promote the sale of a new T.V. (OR)

b) State the contents of an annual report.

8. a) Write a complaint against dishonouring a cheque? (OR)

b) State the points to be remembered who writing of minutes.

9. a) What are the important features of commercial correspondence? (OR)

b) Draft a speech of vote of thanks to the President of your Association at the Annual General Body Meeting.

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SEMESTER IV ALLIED PAPER VII - Economics II

Time : Three hours

Maximum : 100 marks

(10x1 = 10)

SECTION - A

Answer All questions

10. What are the four factors of Production?
11. How does land differ from other factors of production?
12. What is interest?
13. What is Quasi – Rent?
14. What is Indirect Tax?
15. What is Barter system?
16. What is Deflation?
17. What is progressive taxation?
18. Explain – W.T.O.
19. What is Globalization?

(5x6 = 30)

SECTION - B

All questions carry equal marks.

11. a) Explain the factors influence the demand factors of production. (OR)
b) Examine the Ricardian Theory of Rent.
- 12 (a) Explain – Gross interest and Net interest. (OR)
(b) Explain the “Quantity Theory of Money”
- 13 (a) What are the functions of money? (OR)
(b) Explain the characteristics of labour – as a factors of production.
14. a) Briefly explain Deflation. (OR)
b) What are the merits and demerits of Direct taxes?
15. a) Bring the differences between Public finance and Private finance. (OR)
b) What are the objectives of I.M.F.?

(5x12 = 60)

SECTION - C

Answer All questions

All questions carry equal marks.

16. a) Explain the Modern Theory of Distribution. (OR)
b) Explain clearly the Marginal Productivity Theory of Distribution.
17. a) Explain the Keynesian Theory of Interest. (OR)
b) Analyze the factors that determine differences in wages.
18. a) Briefly explain the functions of Commercial Bank. (OR)
b) What are the functions of a Central Bank of a country?
19. a) How is Reserve Bank of India Control the credit creation?
b) What are the causes for the growth of Public Expenditure?
20. a) Explain the effects of Globalization on Indian Economy.
b) Explain the features of Federal Finance.

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SEMESTER IV DIPLOMA PAPER II - HTML & INTERNET- FULLY PRACTICAL

TIME : 3Hrs

MARKS :100

LIST OF PROGRAMS:

1. Create an E-Mail id.
2. Check for the mail in inbox.
3. Visit Hot. Mail .Com.
4. BY using search engine browse for any job opportunities.
5. Write a program in HTML for linking concepts.
6. Write a program in HTML for section concepts.
7. Write a program in HTML for list concepts.
8. Write a program in HTML for tags with more than one property sets. (style Sheet?)
9. Write a program in HTML to customize the tags P1,H1,H3 .((style Sheet).
10. Write a program in HTML for Row , Column space operations.

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(For Candidates admitted from 2007-2008 onwards)
SEMESTER V CORE PAPER XIII
CO-OPERATIVE LAWS AND ALLIED LAWS

TIME=3hours

MARKS=100

PART A 10*1=10)

ANSWER ALL THE QUESTIONS:

1. State any two features of co-operative societies act 1904?
2. State any two provisions of Multi unit co-operative societies act 1942.
3. What is amendment of bye-law?
4. What is a special General body?
5. What is an enquiry?
6. Who are the parties for disputes?
7. What do you mean by placement?
8. What is an offence/
9. Why the principal state partnership fund is needed?
10. what are the different kinds of debentures?

PART –B (5*6=30)

ANSWER ALL THE QUESTIONS:

- 11.a. What are the provisions of the co-operative societies Act 1912? Or
b.State the features of multi unit co-operative societies Act 1942?
- 12.a.Explain the registration of a co-operative societies of Tamilnadu? Or
b.Discuss the important provisions for amendment of byelaws of a co-operative society?
- 13.a. What are the powers of an Enquiry officer? Or
b.When can a registered society be liquidated?
- 14.a. What are the objectives of common cadres in co-operatives? Or
b. Briefly explain the selection procedures of an employee in co-operative societies?
- 15.a. Discuss in brief the different forms of state aid to co-operatives? or
b. What is Rural Debenture?

PART –C (5*12=60)

ANSWER ALL THE QUESTIONS:

- 16.a. Explain the features of the Model Co-operative Societies Bill 1991.? Or
b. Briefly explain the History of co-operative legislation in India?
- 17.a. Describe the constitution and powers of a general body? Or
b. What are the disqualifications for the membership of a Board?
- 18.a. Distinguish between audit and enquiry? Or
b. Explain the power of liquidator?
- 19.a. Explain how can an employee be recruited in co-operatives? Or
b. Briefly explain the important provisions relating to appeal and?
Review?

- 20.a. Explain the floating of debentures by the state agricultural and rural development bank? Or
b. What is the need for state Aid to co-operatives ? Explain

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SEMESTER V CORE PAPER XIV
COST ACCOUNTING

Time: Three hours

Maximum :100 marks

SECTION A-(10 x 1=10 Marks)
Answer all Questions

1. Fixation of Price is the Objective of
a) Financial Accounting b) Cost Accounting c) Management Accounting
d) None of the above.
2. The stock of a product should not go below
a) Minimum level b) Maximum level c) Recorder level d) Danger level
3. The loss which is not Controllable is
a) Normal loss b) Abnormal loss c) Waste d) Scrap
4. The stock of a Product should not go below
a) Minimum level b) Maximum level c) Recorder level d) Danger level
5. The allotment of proportions of items of cost is called
a) Absorption b) Appointment c) Allocation d) Classification
6. The statement prepared to find act cost is -----
7. The sum of all indirect costs is called -----
8. The value of abnormal loss is debited to ----- account
9. The purpose of inter process profit is -----
10. In Contract A/c the surplus of material is -----

SECTION B-(5 x 6=30 Marks)
Answer all Questions

11. a) Define cost Accounting? And what are its objectives. (OR)
b. Draw a statement of cost from the following particulars

Rs.

Opening Stock

i) Material	2,00,000
ii) Work in progress	60,000
iii) Finished Goods	5,000
Closing Stock	
i) Material	1,80,000
ii) Work in progress	50,000
iii) Finished Goods	15,000
Material purchased	5,00,000
Direct Kluges	1,50,000
Manufacturing expenses	1,00,000
Sales	8,00,000

12. a) What material Control? What are its objectives? (OR)

b. Calculate Economic Order quantity from the following information.

Consumption of Materials Perineum	10,000 Kg
Order placing costs per order	Rs. 50
Cost per kg of raw materials	Rs. 2.00
Storage costs	8% on average Inventory

13. a) What do you mean by Allocation and Appointment of Overheads?

(OR)

b. From the following information calculate.

(i) Re-order level (ii) Maximum stock level (iii) Minimum stock level.

Re-order Quantity	4000 Units
Minimum stock level to allow for emergencies	5 weeks
Average delivery time for suppliers	20 weeks
Maximum stock level	250 units
Minimum Consumption in 4 weeks	800 Units

14. a) What is Inter Process Profit? Why is charged?

(OR)

b. Calculate the earnings of a worker Under Halsey plan.

Standard time	30 hours
Hourly rate of Wages	Rs. 1
Time taken	20 Hours
Dearness Allowance	50 paise per Hour.

15. a) Distinguish between normal loss and abnormal loss? How are treated?

(OR)

b. Prepare stores leader stores ledger aces unit, pricing the issues at

a) Simple Average Method.

	Qty	Receipts	Issues
15.03.98	200	Rs. 2.00	

18.03.98	300	Rs.2.40	
25.03.98	-	-	2.50
28.03.98	2.50	Rs. 2.60	-
30.03.98	-	-	2.00

SECTION B-(5 x 6=30 Marks)
Answer all Questions

16. a) Distinguish between cost Accounting and Financial Accounting.

(OR)

b. The following extracts of costing information relate to commodity. 'A' for the year ending 31.3.1985

Purchase of raw material	48000
Direct wages	40000
Stock on 1.4.1984 of raw materials	8,000
Finished goods 1,6000 quintals	6,400
Stock on 31.03.1985 of raw materials	8,800
Finished goods 3,200 quintals works on cost work-in-progress:	1,920
Ist April 1984	
31 st March 1985	6400
Office and administrative overheads	3200
Sales (Finished product)	120000

Advertising, discount allowed and selling cost is Rs. 40 per per quintal. During the year 25600 quintals of commodity were product..

Prepare cost sheet to show cost of production and profit.

17. a. Discuss the merits and demerits of different systems of wage payment.

(OR)

b) Prepare a stores ledger account from the following information adopting first-in-first out method of pricing of issues of materials.

Jan

1. Opening balance 500 tonnes @ Rs. 200
3. Issue 70 tonnes
- 4 Issue 100 tonnes
- 8 Issue 80 tonnes
- 13 Received from supplier 200 tonnes @ Rs. 190
- 14 Returned from department A 15 tonnes
- 16 Issue 180 Tonnes
- 20 Received from supplier 240 tonnes @ Rs. 195

24 Issue 300 tonnes

25 Received from supplier 320 tonnes @ Rs. 200

26 Issue 115 tonnes

27 Returned from department B 35 tonnes

28 Received from supplier 100 tonnes @ Rs. 200

18. a. Explain the various methods of absorption of overheads.

(OR)

b. XYZ Ltd., has three production department (P, Q and R) and two services departments (X and Y). The following data relate to these departments.

Particulars	P	Q	R	X	Y
Direct wages (Rs)	3000	2000	3000	1500	195
Worked hours	3070	4475	2419	-	-
Value of machines (RS)	60000	80000	100000	5000	5000
HP of machines	60	30	50	10	-
Light points	10	15	20	10	5
Floor space (Sq.ft)	2000	2500	3000	2000	500

Additional Information:

Rs.

Rent	5000
Lighting	600
Power	1500
Indirect wages	1939
Depreciation on machines	10000
Sundries	9695

Determine overhead recovery rate per hour for production departments, if X's expenses are distributed to P, Q, R and Y in the ratio of 2:3:4:1 and Y's expenses are distributed in the ratio of 4:2:3:1 to (P.Q.R. and X respectively)

19. a) Define process costing. Explain its features.

(OR)

b. A product through two processes, A and B. Output of process A is transferred to process B at cost plus 25 percent and finished output of B is similarly transferred to finished stock at cost plus 25 per cent. There is no work-in-progress in any process on December 31. At this date, the following information is further available.

	Process A Rs.	Process B Rs.
Material consumed	8000	24000
Wages	12000	16000
Closing stock (valued at prime cost)	4000	12000

Out of the finished stock, a portion remained at hand valued at Rs. 11,000 and balance was sold for Rs. 11,000 and the balance was sold for Rs. 58,000.

Prepare process accounts and the finished stock account. Question of overheads and opening stock is to be ignored.

20. a) What do you mean by Joint and by Products, Explain the different methods adapted.

(OR)

b) Sakthi Construction Company undertook a constructing a flyover for a total value of Rs. 24 lakhs on 1.1.98. It was estimated that the contract would be completed by 31.7.99. You are required to prepare a contract account for the year ending 31.12.98.

	Rs.
Wages	6,00,000
Materials	3,00,000
Material at Site on 31.12.98	40,000
Special plant	2,00,000
Overheads	1,20,000
Work certified	16,00,000
Depreciation at 10% per annum on plant.	

Cash received is 80% of work certified 8% of value of materials issued and 7% of wages may be taken to have been incurred for the portion of work completed but not yet certified. Overheads are charged as percentage of direct wages.

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SEMESTER V A.O.S PAPER I
MARKETING AND SALES PROMOTION .

TIME : 3HRS

MARKS :100

SECTION –A (10*1=10)

ANSWER ALL THE QUESTIONS:

1. Define marketing ?
2. what do you mean by selling ?
3. mention the function of physical supply?
4. what is market information ?
5. what is branding ?
6. state any two kinds of pricing?
7. what is personal selling ?
8. state any two objectives of sales promotion ?
9. what is display?
10. what is premium?

SECTION –B (5*6=30)

ANSWER ALL THE QUESTIONS:

11. a Explain the need for marketing ?
b. what is buying ? and state its importance?
12. a. Explain the importance of assembling in marketing ?
b. State the merits and demerits of storage and ware housing?
13. a. Explain the needs and importance of packaging?
b. Explain the function of retailers.
14. a. state the objectives of sales promotion ?
b. Explain the various steps involved in sales promotion planning?
15. a. Explain pop promotion?
b. Write a short note on exhibition?

SECTION –C (5*12=60)

ANSWER ALL THE QUESTIONS :

16. a. Discuss the functional approach to marketing.
b. Describe the various classification of markets.
17. a. Explain the function of physical supply?
b. How is marketing information more helpful in marketing?
18. a. Briefly discuss the products life cycle?
b. Describe the function of wholesaler?

19. Discuss the nature and importance of sales promotion ?

b, Sales promotion is an integral part of marketing - Explain

20, a, What are the factors to be determined for sales promotion ?

b. What is display ? Discuss its various methods of display?

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SEMESTER V DIPLOMA PAPER III- MANAGEMENT INFORMATION SYSTEM

TIME : 3 HRS

MARKS :100

PART – A (10*1=10)

ANSWER ALL THE QUESTIONS:

1. A system that interacts with the outside elements and environment
Is-system
(a) Closed (b) open(c) intranet (d) firmware
2. Programs that direct the operation of hardware in computer are
(a) firmware(b) software (c) hardware (D) internet
3. The functions of management includes
(a) Planning (b) controlling (c) directing (d) all the above
4. There are- levels of management
(a) 50 (b) 40 (c) three (d) ten
5. Marketing intelligence system comes under – information system
(a) Marketing (b) human resources (c) finance (d) cash
6. Operating system is a- between hardware and user
(a) Link (b) machine (c) internet (d) extranet
7. RAM Stands for- access memory
(a) Regional (b) rational (c) random (d) rosin
8. Digital scanner is a important- device
(a) Output (b) input (c) voice (d) audit
9. E-MAIL refers to _____ MAIL
10. Smart cards are used for making – in e-commerce
(a) Sounds (b) audio (c) payment (D) receipts

SECTION –B (5*6=30)

ANSWER ALL THE QUESTIONS:

- 11.(a)Define “MIS” describe features of MIS? Or
(b) Analyses the need of MIS for a modern organization ?
12. (a) What is meant by strategic information system explain? Or
B.Discuss the different types of networking models ?
13. (a) Explain the need for central processing unit and its function ? Or
(b)Describe the features of main frame and super computer ?
14. (a) explain the following ;(1) BCR (2) MICR (3) OCR? Or
b.Discuss the uses of any two important output device? Or
15. a. what is an e-mail? Explain its merits?
b..describe the method of B2B transactions in e- commerce

SECTION – C (5*12=60)

ANSWER ALL THE QUESTIONS:

- 16.a. Explain the various steps in implementer MIS ? Or
b.. describe the structure of MIS with illustrations?
17. a. discuss the MIS support for the planning and organizing? Or
b.analyse the data base management system
18. a.explain the different types of soft ware that are used in computers? Or
b.what does client server mean? Explain
19. a..what is printers? Explain the different types of printers? Or
explain any five important input devices used in computers?
20. a..Analyse the role of internet and intranets in communication area ? Or
b.Describe the use of credit cards in E-COMMERCE

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SEMESTER VI CORE PAPER XVI
CO-OPERATIVE MANAGEMENT & ADMINISTRATION

TIME ; 3 HRS

MARKS: 100

PART –A (10*1=10)

ANSWER ALL THE QUESTIONS:

1. Define the term “ Management”
2. what is Planning ?
3. What do you mean by Democratic Management?
4. What is One man – One Vote.
5. Who constitute the general bory of co-operatves?
6. What is meant by decentralization of power ?
7. Who are non – official leaders?
8. what is By – law?
9. Mention the types of communication ?
10. Who is the Registrar?

PART –B (5 * 6 =30)

ANSWER ALL THE QUESTIONS :

11. a. Briefly explain the advantages of planning? (or)
b.what are the special features of co-operative management ?
12. a. What the powers of general body ? (or)
a. state the essential features of communication?
13. Bring out the importance of leadership in co-operatives? (or)
b.Expalin the advantages of co-opaertive marketing ?
- 14.a. How co-operative institution mobilize their working capital? (or)
b. What are the difference between saving and fixed deposit ?
- 15.a. What are the powers of a co-operative auditor ? (or)
b. Difference between co-operative audit and private audit?

PART –C (5 * 12 =60)

ANSWER ALL THE QUESTIONS :

- 16.a Explain the function of management ? (or)
b. What are the steps involved in planning process?
17. a. Discuss the decision making process in co-operatives ? (or)
b. Describe the facilities available for co-operatives education and training in TN ?
18. a. explain the barriers of communication (or)
b. Discuss the measures taken to develop Human Resources in Co-operatives?
19. a. Write an Essay on Proffessionalisation of management? (or)
b. How would you measure the operational Efficiency in co-operatives
20. a. Draw the organizational setup of the co-operation department in TN? (or)

b. Explain the role of co-operation department officers with regard to inspection and supervision in co-operatives.

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SEMESTER VI CORE PAPER XVII
GENERAL AND CO-OPERATIVE AUDIT

TIME ; 3 HRS

MARKS: 100

PART –A (10*1=10)

ANSWER ALL THE QUESTIONS:

1. Define Audit.
2. What is vouching?
3. What is verification?
4. What is Depreciation?
5. What is meant by Test- audit?
6. What is meant by Internal Audit?
7. What is audit programme?
8. State any four account books of a PACB?
9. What is meant by fraud?
10. Define Internal Checking?

PART –B (5*6=30)

ANSWER ALL THE QUESTIONS:

11. a. State the objectives of Audit? or
b. Explain the need for Audit?
12. a. Describe the steps involved in verification of assets? or
b. As an Auditor will you Audit P&L account of a Primary Consumer Co-operative Stores?
13. a. What are the rights and duties of a Co-operative Auditor? or
b. Bring out the importance of concurrent audit in Co-operatives?
14. a. How will you check the transactions entered in a day Book? or
b. Bring out the advantages of routine checking?
15. a. Explain the purpose of maintaining audit note in a Co-operative Society? or
b. What is meant by schedule of defects? Explain how are defects classified?

PART –C (5*12=60)

ANSWER ALL THE QUESTIONS:

- 16.a. Explain the features of various kinds of audit? or
b. Explain the duties and responsibilities of auditor?
- 17.a. Explain the different methods of calculation of depreciation? Or
b. Discuss the various reserves in co-operatives?
- 18.a. Bringout the differences between commercial audit and co-operative audit? Or
b. State the Rights & Duties of company auditor?
- 19.a. Explain the procedure adopted while undertaking administrative audit of PACB? Or
b. Distinguish between audit from inspection and supervision?

20.a. How will you preparation of final audit memorandum and its enclosures? Or

b. As an auditor how will you defect the f5rands committed in cash transactions in PACB?

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SEMESTER: VI AOS PAPER 111 ENTREPRENEURSHIP DEVELOPMENT

TIME=3hour

MARKS:100

PART-A (10*1=10)

ANSWER ALL THE QUESTIONS

1. What is the expansion of EDP?
2. State any one of the types of entrepreneurs?
3. Expand SIPSCOT?
4. Give the meaning of "Venture Capital?"
5. What is "DIC"?
6. What is the expansion of 'NSIC'?
7. What is 'Seed capital assistance'?
8. What is meant by Transport subsidy?
9. What is "Project Identification"?
10. What is "Project formulation"?

PART-B (5*6=30)

ANSWER ALL FIVE QUESTIONS

- 11(a) what are the characteristics of an entrepreneur? OR
(b) Explain briefly the functions of entrepreneur?
- 12(a) Explain the objectives of SFC? OR
(b) Describe the Promotional Measures of SIPCO?
- 13(a) what are the objectives of SIDCO? OR
(b) Explain briefly the part played by the village Industries Commission?
- 14(a) what are incentives and subsidies? OR
(b) State the taxation benefits to SSI?
- 15(a) what are the contents of Project report? OR
(b) What are the data sources for project identification?

PART- C (5*12=60)

ANSWER ALL THE QUESTIONS:

- 16.a. What are the problems faced by women entrepreneurs in India? Or
b. What is entrepreneurial Development training?
- 17.a. Explain the functions of DIIC? Or
b. Explain the function of an Entrepreneur?
- 18.a. Describe the promotional functions of DIC's? Or
b. Explain the Pay back period method
- 19.a. Discuss the scheme of incentives and subsidies for SSI in India and List out the problems relating to subsidy? Or
b. Explain the steps to be taken by an entrepreneur for starting the small industries?
- 20.a. What is project formulation? What are the criteria for selection of a particular project? (or) b. Explain the functions and problems faced jute industry ?

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SEMESTER VI - A.O.S PAPER IV
FUNDAMENTALS OF INSURANCE

Time: Three hours

Maximum :100 marks

SECTION A-(10 x 1=10 Marks)

Answer all Questions

Choose the correct Answer:

1. Motor Insurance has its beginning in the

- a) U.S.A. b) U.S.S.R. c) U.K. d) U.A.E.

2. Insurance is based on the principles of

- a) Co-operation b) democracy c) Equality d) Welfare

3. Spreading of risk otherwise termed as

- a) Shifting of risk b) Acceptance of Risk c) Reduction of risk
d) Spreading of risk.

4. ----- Provides evidence of Insurance to the Police and Registration Authorities under motor vehicle act.

- a) Cover note b) Endorsements c) Certificate of Insurance d) Policy form.

5. Assignment of life Policy means.

- b) Transferring rights to the assignee.
c) Policy holder is entitled to the paid up value
d) paid up value is always higher than surrender value.
e) Value payable on assureds death or maturity.

6. ----- policy issued on the basis of the number of persons assured.

- a) Annuity policy b) Multiple life policy c) Single life policy
f) level premium policy

7. Five insurance can be taken in respect of

- a) Movable properties only
b) Immovable properties only
c) Both movable and immovable properties
d) Persons only

8. When does a policy lapse?

- a) When no premium paid b) Sickness c) Address change d) leaving the city.

9. Under which section of the Insurance Act nominee is appointed?

(a) 38 (b) 39 (c) 40 (d) 41

10. Insurance contract is sort of contract which is approved by

- a) The Indian Contract act b) Indian factory act
c) Indian Companies act d) The Indian Finance Act.

SECTION B-(5 x 6=30 Marks)

Answer all Questions

11.a. Define Insurance. Explain its nature. (or)

b. What is double Insurance? Explain.

12. a. What are the qualifications of an insurance agent? (or)

b. When are the essential qualities required for a successful agents?

13. a. What are the essential qualities required for a successful development officer? (or)

b. Explain the various insurance documents?

14. a. Explain the various types of life policies (or)

b. Distinguish between nomination and assignment?

15.a. What are the rules for taking loan against life insurance policies? (or)

b. Differentiate between Annuity and Insurance.

SECTION – C (5 x 8=40 MARKS)

Answer ALL questions

16. a. Explain the principles of insurance (or)

b. Define Insurance and explain its importance.

17. a. Explain the code of conduct of an insurance agent.(or)

b. What are the principles useful to an insurance agent? What are the various goals to be achieved through marketing policy?

18. a. Explain the procedure for becoming an agent?(or)

b. When an agent can be terminated.

19. Explain the claim procedure for life Insurance (or)

b. Explain the claims procedure for the insurance.

20. Describe the insurance organization in India? (or)

Elaborately explain the promotion strategies involved in Insurance.

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SEMESTER VI DIPLOMA PAPER IV -OFFICE MANAGEMENT

Time : Three hours

Maximum : 100 marks

(10x1 = 10)

SECTION - A

Answer All questions

1. What do you mean by 'Modern Office'?
2. What is meant by 'Office Management'?
3. What is 'filing'?
4. What is indexing?
5. Who is an office Manager?
6. What is 'Office systems'?
7. What is an information system?
8. What is records Management?
9. What is 'cost reduction'?
10. What is 'continuous stationery'?

(5x6 = 30)

SECTION - B

All questions carry equal marks.

20. a) What is 'Office Work'? (OR)
b) What is 'Office routines'?
21. a) What is office organization? (OR)
b) What are the elements of office management.
13. a) What are the importance of work measurement? (OR)
b) What do you mean by centralized filing?
14. a) What are the objectives of preparing index? (OR)
b) What are the various methods used in collecting primary data?
15. a) What are the types of office forms? (OR)
b) What are the methods of purchasing office stationeries?

SECTION - C

Answer All questions

16. a) Explain briefly the importance of office. (OR)
b) Describe the functions of office management.
17. a) What are the qualities of a good office manager? (OR)
b) What are the difficulties of measuring the work?
18. a) What are the characteristics of a good filing system?
b) Explain the different types of index systems to be used in modern office.
19. a) Explain the merits and demerits of oral and written communication system? (OR)
b) What is centralized mailing service? Explain its merits and demerits.
20. a) What are the points to be borne in our mind while preparing office forms? (OR)
b) Bring out the various types of office reports?