

**PROGRAMME PROJECT REPORT**

**MBA (CO-OPERATIVE MANAGEMENT)**



**DIRECTORATE OF DISTANCE EDUCATION  
ALAGAPPA UNIVERSITY  
KARAIKUDI – 630 003**

**PROGRAMME PROJECT REPORT FOR  
MBA CO-OPERATIVE MANAGEMNT**

**a) PROGRAMME MISSION AND OBJECTIVES**

Business Studies have fascinated humans for two reasons, namely generating interest and augmenting essentials of running a firm effectively. That is why their study is enchanting and glorifying. The primary objective of this programme is to provide ample exposure to subjects from the fields of business legacy and accountancy, equip the Students for entry level jobs in industry and to contribute to the economic development of the country.

**b) RELEVANCE OF THE PROGRAMME WITH HEI'S MISSION AND GOALS:**

The Alagappa University is functioning with following Vision and Mission:

Mission: Achieving Excellence in all spheres of Education, with particular emphasis on 'PEARL'- Pedagogy, Extension, Administration, Research and Learning

Vision: Affording High Quality Higher Education to the learners so that they are transformed into intellectually competent human resources that will help in the uplift of the nation to Educational, Social, Technological, Environmental and Economic Magnificence.

Therefore, the introduction of MBA CO-OPERATIVE MANAGEMENT programme in the Directorate of Distance Education will contribute substantially in fulfilling the mission of Alagappa University. Such a higher education in subject with appropriate Practical Exposer will enrich the human resources for the uplift of the Nation to Educational, Social, Technological, Environmental and Economic Magnificence (ESTEEM).

**c) NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS**

- Working Professionals
- Entrepreneurs
- Service Personnel
- Academic Faculty
- Government Officials
- Researchers
- Home makers
- Unemployed Graduates

#### **d) APPROPRIATENESS OF PROGRAMME**

To Attain Leadership in spearheading qualitative and responsible academic programs relevant to the society through cost effective off-campus distance mode of education. knowledge and understanding, skills, qualities and other attributes in the following areas:

- The fundamental concepts of Management
- The higher-level taxonomy and diversity of Business Studies.
- How principles of Business can be applied to problems
- Internship training in Industry
- Undertake Inter tasks and techniques.
- Inter-disciplinary knowledge like statistics, Mathematics, Computer and E-Banking.
- Using the SPSS package for the analysis of data
- It also improves the Intellectual skills of the students.
- In nutshell, these skills will improve the performance of the students parameters.

**E )INSTRUCTIONAL DESIGN  
MBA COOPORATIVE MANAGEMENT**

<b>Course Code</b>	<b>Title</b>	<b>CIA Max.</b>	<b>ESE Max.</b>	<b>TOT Max.</b>	<b>C</b>
<b>I Semester</b>					
36111	Management – Principles and Practices	25	75	100	4
36112	Organizational Behaviour	25	75	100	4
36113	Managerial Economics	25	75	100	4
36114	Quantitative Techniques	25	75	100	4
36115	Financial and Management Accounting	25	75	100	4
Total		125	375	500	20
<b>II Semester</b>					
36121	Research Methods	25	75	100	4
36122	Business Environment	25	75	100	4
36123	Business Laws	25	75	100	4
36124	Management Information System	25	75	100	4
36125	Human Resource Management	25	75	100	4
Total		125	375	500	20
<b>III Semester</b>					
36131	Marketing Management	25	75	100	4
36132	Financial Management	25	75	100	4
36133	Cooperation : policies and Development	25	75	100	4
36134	Cooperatives and Allied Law	25	75	100	4
36135	Cooperative Institutions – Credit & Non Credit	25	75	100	4
Total		125	375	500	20
<b>IV Semester</b>					
36141	Management of Cooperative Enterprises	25	75	100	4
36142	Dynamics of Cooperation	25	75	100	4
36143	Entrepreneurship Development in Cooperation	25	75	100	4
36144	Cooperative Accounting , Finance and Audit	25	75	100	4
36145	Project	25	75	100	4
Total		125	375	500	20
<b>Grand Total</b>				<b>2000</b>	<b>80</b>

**Course Code Legend:**

<b>3</b>	<b>6</b>	<b>1</b>	<b>Y</b>	<b>Z</b>
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**361**- M.B.A Programme

Y -Semester Number

Z- Course Number in the Semester

CIA: Continuous Internal Assessment, ESE: End Semester Examination, TOT: Total,  
C: Credit Points, Max.: Maximum

No. of Credits per Course (Theory) - 5	Total No. of Credits per Semester- 20
	Total Credits for the Programme- 20 X 4 = 80

## 36111- MANAGEMENT PRINCIPLES AND PRACTICES

### Objectives:

- To introduce the basic concepts of Management functions and principles
- To learn the scientific decision making and modern trend in the management process
- To understand the contemporary practices and issues in management

### **BLOCK I: BASIC CONCEPTS OF MANAGEMENT**

- UNIT 1 Management: Definition – Nature, Scope and Functions – Evolution of Management – Management thought in modern trend – Patterns of the management analysis – Management Vs. Administration - Management and Society: The external Environment, Social Responsibility and Ethics.
- UNIT 2 Management Science and Theories : Contributions of FW Taylor, Henri Fayol, Elton Mayo, Roethlisberger, H.A.Simon and P.F Drucker - Universality of Management - Relevance of management to different types of organization.
- UNIT 3 Planning: Nature and Purpose – Principles and planning premises – Components of planning as Vision, Mission, Objectives, Managing By Objective (MBO) Strategies, Types and Policies -Planning and Decision Making: Planning process.
- UNIT 4 Decision making: Meanings and Types – Decision-making Process under Conditions of Certainty and Uncertainty – Rational Decision Making Strategies, Procedures, Methods, Rules, Projects and Budgets.

### **BLOCK II: RECRUITMENT AND SELECTION**

- UNIT 5 Organizing: Nature, Importance, Principles, purpose and Scope - Organizing functions of management – Classifications of organization – Principles and theories of organization – Effective Organizing – Organizational Culture and Global Organizing.
- UNIT 6 Organizational Structure – Departmentalization – Span of control – Line and staff functions – Formal and Informal Groups in Organizations - Authority and responsibility - Centralization and decentralization – Delegation of authority – Committees – Informal organization.
- UNIT 7 Staffing: General Principles of Staffing- Importance, techniques, Staff authority and Empowerment in the organization – Selection and Recruitment - Orientation - Career Development - Career stages – Training – Performance Appraisal.
- UNIT 8 Creativity and Innovation – Motivation - Meaning – Importance – Human factors of Motivation – Motivation Theories: Maslow, Herzberg, Mc Gregor (X&Y), Ouchi (Z) ,Vroom, Porter-Lawler, McClelland and Adam – Physiological and psychological aspects of motivation .

### **BLOCK III: FUNCTIONS OF MANAGEMENT**

- UNIT 9 Directing : Meaning, Purpose, and Scope in the organization – Leadership: Meaning, Leadership styles, Leadership theories: Trait, Contingency, Situation, Path-Goal, Tactical, Transactional, Transformational and Grid. Leaders: Type, Nature, Significance and Functions, Barriers, Politics and Ethics. Leader Vs. Manager.
- UNIT 10 Communications: Meaning – Types – Process – Communication in the decision making – Global Leading - Effective communication in the levels of management. – Uses of Communication to Planning, Organizing, coordinating and controlling.
- UNIT 11 Co-ordination: Concept; Meaning, Characteristics, Importance in the organization, Co-ordination process and principles - Techniques of Effective co-ordination in the organization - Understanding and managing the group process.

### **BLOCK IV: BUSINESS ETHICS WITH NEW PERSPECTIVES IN MANAGEMENT**

- UNIT 12 Business ethics: Relevance of values in Management; Holistic approach for managers indecision-making; Ethical Management: Role of organizational culture in ethics – Ethics Committee in the organization.
- UNIT 13 Controlling: Objectives and Process of control Devices of control – Integrated control – Special control techniques- Contemporary - Perspectives in Device of Controls
- UNIT 14 New Perspectives in Management - Strategic alliances – Core competence – Business process reengineering – Total quality management – Six Sigma- Benchmarking- Balanced Score-card.

### **REFERENCES**

1. Stoner, et-al, Management, Prentice Hall, 1989.
2. Koontz and O'Donnell, Management: A Systems Approach, McGraw Hill, 1990
3. Weihrich and Koontz, Management: A Global Perspective, McGraw Hill, 1988
4. Peter F. Drucker, Management, 2008.
5. Gene Burton and Manab Thakur, Management Today: Principles and Practice, Tata McGraw Hill.
6. Ricky W. Griffin, Management, South-Western College Publications, 2010
7. Stephen P. Robbins and Mary Coulter, Management, 9th Edition, 2006.
8. Kaplan and Norton, The Strategy-Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment, HBP, 2000.

## **36112 - ORGANIZATIONAL BEHAVIOUR**

### **Objectives:**

- To understand the personality traits and influence on the organization.
- To imbibe the necessary conceptual understanding of behaviour related people
- To learn the modern trends, theories and changes in organizational Behaviour.

### **BLOCK I: BASICS OF ORGANISATIONAL BEHAVIOUR**

- UNIT 1 Organizational Behaviour: History – Meaning Elements – Evolution, Challenges and opportunities – Trends – disciplines – Approaches – Models – Management functions relevance to organizational Behaviour – Global Emergence of OB as a discipline.
- UNIT 2 Personality – Determinants, Structure, Behaviour, Assessment, Individual Behaviour: Personality & Attitudes- Development of personality – Nature and dimensions of attitude – Trait Theory – Organizational fit – Organizational Commitment
- UNIT 3 Emotions – Emotional Intelligence – Implications of Emotional Intelligence on Managers – EI as Managerial tool – EI performance in the organization – Attitudes: Definitions – Meaning – Attitude relationship with behaviour – Types – Consistency
- UNIT 4 Individual Behaviour and process of the organization: Learning, Emotions, Attitudes, Perception, Motivation, Ability, Job satisfaction, Personality, Stress and its Management – Problem solving and Decision making – Interpersonal Communication - Relevance to organizational behaviour.

### **BLOCK II: ORGANISATIONAL SOURCES AND MANAGEMENT**

- UNIT 5 Group Behaviour: Group Dynamics - Theories of Group Formation - Formal and Informal Groups in organization and their interaction - Group norms – Group cohesiveness – Team: Importance and Objectives - Formation of teams – Team Work- Group dynamics – Issues - Their relevance to organizational behaviour.
- UNIT 6 Organizational Power: Organizational Power: Definition, Nature, Characteristics - Types of powers - Sources of Power - Effective use of power – Limitations of Power – Power centre in Organization.
- UNIT 7 Organizational Politics: Definition – Political behaviour in organization - Factors creating political behaviour – Personality and Political Behaviour - Techniques of managing politics in organization – Impact of organizational politics.



UNIT 8 Organizational Conflict Management: Stress Management: Meaning – Types – Sources and strategies resolve conflict – Consequences – Organizational conflict: Constructive and Destructive conflicts - Conflict Process - Strategies for encouraging constructive conflict - Strategies for resolving destructive conflict.

**BLOCK III: ORGANISATIONAL CLIMATE AND CULTURE**

UNIT 9 Organizational Dynamics: Organizational Dynamics – Organizational Efficiency, Effectiveness and Excellence: Meaning and Approaches – Factors affecting the organizational Climate.

UNIT 10 Organizational Culture: Meaning, significance – Theories – Organizational Climate – Creation, Maintenance and Change of Organizational Culture – Impact of organizational culture on strategies – Issues in Organizational Culture.

UNIT 11 Inter personal Communication: Essentials, Networks, Communication technologies – Non-Verbal communications Barriers – Strategies to overcome the barriers. Behavioral Communication in organization - Uses to Business

**BLOCK IV: CHALLENGES AND ORGANISATIONAL DEVELOPMENT**

UNIT 12 Organizational Change: Meaning, Nature and Causes of organizational change Organizational Change –Importance – Stability Vs Change – Proactive Vs. Reaction change – the change process – Resistance to change – Managing change.

UNIT 13 Organizational Behaviour responses to Global and Cultural diversity, challenges at international level, Homogeneity and heterogeneity of National cultures, Differences between countries.

UNIT 14 Organizational Development: Meaning, Nature and scope – Features of OD – OD Interventions- Role of OD – Problems and Process of OD – process OD and Process of Intervention - Challenges to OD- Learning Organizations - Organizational effectiveness Developing Gender sensitive workplace

**REFERENCES**

1. Fred Luthans, Organizational Behaviour, McGraw-Hill/Irwin, 2006.
2. Stephen P. Robbins, Organizational Behaviour, Prentice Hall; 2010
3. Keith Davis, Organizational Behavior: Human Behavior at Work, McGraw Hill, 2010
4. Griffin and Moorhead, Organizational Behavior: Managing People and Organizations, 2006.
5. Judith R. Gordon, Organizational Behavior: A Diagnostic, Prentice Hall, 2001.
6. K. Aswathappa, Organizational Behaviour, Himalaya Publishing, Mumbai, 2010
7. Judith R. Gordon, A Diagnostic Approach to Organizational Behaviour, Allyn & Bacon, 1993.

### **36113 - MANAGERIAL ECONOMICS**

#### **Objectives:**

- To understand the economic principles and its applications in business
- To develop economics based analytic skills for business
- To make the learners to strong in economical approach

#### **BLOCK I: BASICS OF MANGERIAL ECONOMICS**

- UNIT 1** Economics: Introduction – Meaning, nature and scope of Managerial Economics – General Foundations of managerial Economics – Economic Approach – Working of Economic system - Circular flow activities - Economics & Business Decisions - Relationship between Economic theory and Managerial Economics.
- UNIT 2** Business Decisions: Role of managerial Economics in Decision making – Decision making under Risk and Uncertainty - Concepts of Opportunity cost, - Production possibility curve – Incremental Concepts - Cardinal and Ordinal approaches to consumer Behaviour Time Value of Money –
- UNIT 3** Consumer Behaviour: Marginalism – Equilibrium and Equi-marginalism and their role in business decision making. – Equi-Marginal principles – Utility analysis – Total and Marginal Utility – Law of diminishing marginal utility – Marshallian approach and Indifference curve analysis.
- UNIT 4** Demand analysis: Meaning, Functions - Determinants of demand-Law of Demand – Demand Estimation and Forecasting - Applications of demand in analysis - Elasticity of Demand: Types, Measures and Role in Business Decisions.

#### **BLOCK II: DEMAND AND SUPPLY MANGEMENT**

- UNIT 5 Supply Analysis: Determinants of supply- Elasticity of Supply- Measures and Significance - Derivations of market demand – Demand Estimation and Forecasting- Demand and Supply equilibrium – Giffen Paradox
- UNIT 6 Production Functions: Managerial uses of production function - Cobb-Douglas and other production functions - Isoquants – Short run and long run production function – Theory of production – Empirical estimations of production functions.
- UNIT 7 Forms of Markets: Meaning and Characteristics - Market Equilibrium: Practical Importance, Market Equilibrium and Changes in Market Equilibrium. Pricing Functions: Market Structures - Pricing and output decisions under different competitive conditions: Monopoly Monopolistic competition and Oligopoly
- UNIT 8 Strategic Behaviour of the firms and Game Theory - Nash Equilibrium: Implications – Prisoner’s Dilemma: Types of strategy – Price and Non price competition – Relation to the firm behaviour.

### **BLOCK III: COST AND BREAK FROM POINTS**

- UNIT 9 Cost and Return: Cost function and cost output relationship – Economics and Diseconomies of scale - Cost control and cost reduction- Cost Behaviour and Business Decision- Relevant costs for decision-making- Traditional and Modern theory of Cost.
- UNIT 10 New Product Penetrative Decision and Skimming the cream Pricing- Government control over pricing - Concept of Profit- Types and Theories of Profit by Knight (Uncertainty), Schumpeter (Innovation), Clark (Dynamic) and Hawley (Risk) - Profit maximization – Cost volume profit analysis – Risk and Return Relationship.
- UNIT 11 Profit and Investment Analysis: Meaning – Measurement of profit – Theories of Pricing- Profit planning and forecasting- Profit and Wealth maximization – Cost volume profit analysis – Investment analysis and Evaluation: IRR, NPV and APV techniques.

### **BLOCK IV: MACRO ECONOMICS AND REGULATIONS**

- UNIT 12 Macro-economic Factors: Nature, Importance ; Economic Growth and Development - Business cycle – Phases and Business Decision- Inflation - Factors causing Inflation and Deflation - Control measures – Balance of payment Trend and its implications in managerial decision.
- UNIT 13 National Income: Introduction Meaning – Theories – Methods of Measurement - Sectoral and Population distributions – Per capita Income: Definition – Calculations – Uses – Limitations – GDP – GNP - Recent developments in Indian Economy.

UNIT 14 Economic Regulations of Business: Introduction – Antitrust theory and Regulations – The structure – Conduct – Performance paradigm – Concentration: Overview – Measuring concentration – Regulation of Externalities.

#### REFERENCES

1. Dominick Salvatore, Managerial Economics in a Global Economy, Oxford University Press, 2011.
2. Ivan Png and Dale Lehman, Managerial Economics, Wiley-Blackwell, 2007.
3. Truett Lila J., Truett, Dale B. and Truett J. Lila (2006), Managerial Economics: Analysis Problems, Cases, 8th Edition, John Wiley & Sons.
4. Atmanand (2008), Managerial Economics, 2nd Edition, Excel Books.
5. Christopher R Thomas & S Charles Maurice (2008), Managerial Economics, 9th edition, McGraw Hill Co.
6. Petersen, H. C., Cris, L W and Jain, S.K. (2008), Managerial Economics, 1st edition Pearson
7. Gupta G S, Managerial Economics, Tata McGraw-Hill.
8. Varshney and Maheswari, Managerial Economics, Sultan Chand and Sons.
9. Mehta P L, Managerial Economics, Sultan Chand and Sons.
10. Joel Dean, Managerial Economics, Prentice-Hall.

### **36114 - QUANTITATIVE TECHNIQUES**

Objectives:

- To help develop analytical skills based on problem solving approach
- To learn quadrature problems solving of business issues.
- To acquire the knowledge in statistics and their use in business decision making.

#### **BLOCK I: BASICS OF QUANTITATIVE TECHNIQUES**

UNIT 1 Basic Quantitative Concepts: Place of quantitative analysis in the practice of management – Problem definition: Models and their development. Variables notion of Mathematical models – concept of trade off – Notion of constants – concept of Interest.

UNIT 2 Basic Concept of differentiation – integration – Optimization concepts – use of differentiation for optimization of business problem Optimization Statistics: Meaning and Applications of Statistics in business decision making and research - Collection, Tabulation and presentation of data - Measures of central tendency: Mean, Median and Mode. Measures of dispersion

UNIT 3 Variables and function: Linear and Non-linear –Graphical representation of functions and their applications in cost and revenue behavior. Slope and its relevance –Use of functional relationships to understand elasticity of demands,

Relationship between costs and level of activity, Decisions on Minimizing Costs and Maximizing output/profits.

- UNIT 4 Linear Programming: Introduction to the linear programming – Concepts of optimization- Formulation of different types of linear programming –Standard form of LP problems - Importance and practical implementation in Industry

### **BLOCK II: LINEAR PROGRAMMING PROBLEMS**

- UNIT 5 Simple regression and Correlation analysis: Introduction, Correlation, Correlation analysis, linear regression analysis and Co-efficient. Duality and sensitivity analysis for decision-making- Solving LP using graphical and simplex method (only simple problems) – Interpreting the solution for decision-making

- UNIT 6 Special Algorithms of LPP: Transportation Algorithm - Balanced and Unbalanced Problem Formulation and solving methods: North West Corner, Vogel's Approximation-MODI method- Assignment and Travelling Executive Algorithms

- UNIT 7 Theory of Probability: Introduction to the Concept – Development of probability – Areas and Utilisation of probability theories in the Business – Sample space – terminology – Types of probability.

- UNIT 8 Theoretical Probability Distributions: Introduction - Concept of events – Probability of events – Joint, conditional and marginal probabilities Probability distributions: Binomial, Poisson and Normal – Features and Applications – Use of Normal Tables.

### **BLOCK III: OPERATIONAL RESEARCH AND SIMULATION TECHNIQUES**

- UNIT 9 Operational research for Decision Making: Historical background and Developments – Definition – Phases in the use of Operations research – Models – Characteristics of quantitative methods - Benefits and Limitations of Quantitative methods.

- UNIT 10 Sequencing /Scheduling Methods : Concepts – terminology – Notations – Assumption for scheduling models – Job sequencing priorities – Processing the job and Mass production system.

- UNIT 11 Simulation Techniques: Introduction to simulation as an aid to decision-making- Advantages and Disadvantages of Simulation – Applications of simulations models – Types: Inventory, Cash, and Project – Random Numbers.

### **BLOCK IV: QUERY AND DECISION TREE ANALYSIS**

- UNIT 12 Queuing Theory: Introduction – Definition – Queue priorities Product launching problems using Monte Carlo simulation- Queuing Theory: M/M/1 queuing model and applications.

- UNIT 13 Decision Analysis: Concepts – Definition – Decision Tables Pay-off and Loss tables – Expected value of pay-off – Expected value of Perfect Formation – decision making process

UNIT 14 Decision Tree Analysis: Decision making environments – Concept of Posterior probabilities Decision Tree approach to choose optimal course of action Criteria for decision – Mini-max, Maxi-max, Minimizing Maximal Regret and their applications.

## REFERENCES

1. David R. Anderson, et al, An Introduction to Management Science: Quantitative Approaches to Decision Making, Cengage Learning, 2008.
2. Lucey, Quantitative Techniques Cengage Learning Business Press, 2002
3. Sharma, Operations Research: Theory and Applications.
4. Richard I Levin, & C. Atkinson Kirkpatrick, Quantitative Approaches to Management, McGraw-Hill.
5. K. Gupta and D.S. Hira, Operations Research.
6. Srivastava, Shenoy and Sharma, Quantitative Techniques for Managerial Decision-making, New Age International, 2006.
7. N.D. Vohra, Quantitative Techniques in Management, Tata McGraw-Hill Education.
8. V.K. Kapoor, Operations Research.
9. Dharani Venkatakrishnan, Operations Research: Principles and Problems.
10. Hamdy A. Taha, Operations Research: An Introduction, Prentice Hall, 2002.

## **36115 - FINANCIAL AND MANAGEMENT ACCOUNTING**

### Objectives:

- To enable the students to learn basic accounting principles, concepts.
- To practice Financial and Management accounting applications
- To make the learners familiarize in managerial decision making.

### **BLOCK I: BASICS OF FINANCIAL AND MANAGEMENT ACCOUNTING**

UNIT 1 Accounting: Definition – Accounting for historical function and managerial function - Types of Accounting- Management, Management and Cost accounting – Scope for Accounting-Managerial Uses of Management accounting and Financial Accounting.

UNIT 2 Accounting Concepts and Conventions – Accounting standards - Financial Accounting Definitions – Principles – Accounting standards - Double entry system of accounting: Accounting books – Preparation of journal and ledger, subsidiary books.

- UNIT 3 Preparation of Trial Balance – Errors and rectification – Classifications of capital and Revenue – Fixed Assets and Depreciation accounting – Preparation of Manufacturing accounting- Preparation of Final Accounts - Accounting from incomplete records – Statements of affairs methods
- UNIT 4 Conversion methods – Preparation of Trading, Profit & Loss Account and Balance Sheet from incomplete records – Depreciation methods - Straight line method, Written down value method, Sinking fund method.

### **BLOCK II: FINANCIAL RATIO ANALYSIS**

- UNIT 5 Financial Statement Analysis - Objectives - Reorganizing the Financial Statement information -Techniques of Financial Statement Analysis: Comparative Statements, Common – Size statement, Trend Percentage -
- UNIT 6 Management Statement Analysis: Management statements – Nature of management statements – Limitations of management statements – Analysis of interpretation -Types of analysis- Tools of analysis: Trend analysis, Common size statements and Comparative statements;
- UNIT 7 Accounting Ratios: Construction of balance sheet using ratios (problems) – Financial ratios – Types: Profitability ratios – Turnover ratios – Liquidity ratios – Proprietary ratios – Market earnings ratios- Uses and limitations of ratios - Dupont analysis.
- UNIT 8 Fund Flow Analysis: Need and meaning – Preparation of schedule of changes in working capital and the fund flow statement – Workings for Computation of various sources and uses - Preparation of Fund Flow Statement

### **BLOCK III: CASH FLOW ANALYSIS**

- UNIT 9 Cash flow Analysis: Meaning and importance Managerial uses of cash flow statement – Differences between fund flow and cash flow analysis - Uses and limitation of fund flow statement- Preparation of cash flow statement
- UNIT 10 Cost Accounting: Cost Accounting - Meaning - Distinction between Financial Accounting and Cost Accounting - Cost Terminology: Cost, Cost Centre, Cost Unit - Elements of Cost - Cost Sheet – Problems - Overhead Cost Allocations: Over and under Absorption. Job and Contract Costing,
- UNIT 11 Operating Costing: Material Cost Accounting, Perpetual Inventory Control, Inventory Valuation, EOQ, ABC Analysis, Setting of Reorder Level, Maximum Level, Minimum Level, Labour Cost Accounting, Remuneration and Incentive Schemes- Reconciliation of Financial and Cost Accounting

### **BLOCK IV: COSTING AND CAPITAL BUDGETING**

- UNIT 12 Marginal Costing: Definition – Difference between marginal costing and absorption costing – Break- even point Analysis - Contribution, p/v Ratio, margin of safety - Decision making under marginal costing system-key factor analysis, make or buy decisions, export decision, sales mix decision-Problems

UNIT 13 Budgeting and Budgetary Control: Concept and Need for Budgeting- Classification of budgets – Preparation of Sales, Production, Material, Purchase and Cash Budgets –Budgetary control system – Mechanism – Master budget.

UNIT 14 Capital Budgeting System: Importance – Methods of capital expenditure appraisal – Payback period method – ARR method – DCF methods – NPV and IRR methods – Their rationale – Capital rationing.

## REFERENCES

1. Arulanandam & K.S. Raman, Advanced Accounting, Himalaya Publishing House.
2. Gupta & Radhasamy, Advanced Accounting, Sultan Chand & Sons.
3. Shukla & T.S. Grewal, Advanced Accounting, S.Chand & Company.
4. Jain & Narang, Advanced Cost Accounting, Kalyani. Publications.
5. Ravi M. Kishore, Cost Management, Taxman Publications
6. S.N. Maheswari, Management Accounting & Management Accounting, Vikas Publishers.
7. Manmohan & Goyal, Principles of Management Accounting, Shakithabhavan Publication.
8. N. K. Prasad, Advanced Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta.
9. Andrew A Haried, Advanced Accounting, Atlantic Publishers.
10. Hoyle, Advanced Accounting, McGraw Hill.

## 36121 - RESEARCH METHODS

### Objectives:

- To Understand the basic principles of research and design
- To practice the research process, tools and techniques
- To facilitate managerial decision making

### **BLOCK I: FUNDAMENTALS OF RESEARCH**

UNIT 1 Research Bases: Definition and applications of business research; Types of research –descriptive, exploratory, correlational, explanatory, quantitative, qualitative; Steps in the research process; establishing operational definitions

UNIT 2 Research scope - Recent advancements in research. Distinction between Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental and Case & Generic Researches



UNIT 3 Planning of Research: Research problem – Identification, selection and formulation of research problem – Review of literature in the field of business - Identifying objectives of the research.

UNIT 4 Economic management: Use in identifying Research Gaps and Techniques – Hypothesis – Meaning – Sources and Types of Hypothesis – Hypothesis Formulation for testing – Research design – Factors affecting research design – Evaluation of research design

## **BLOCK II: SAMPLING AND ITS TYPES**

UNIT 5 Variables construction for Hypothesis: Identifying variables - Constructing hypotheses – functions, characteristics, types of hypotheses - Significance of research in social sciences – Induction and deduction.

UNIT 6 Sampling Design: Census method and sampling method for investigation – Principle of sampling – Essentials of a good sampling – sampling frame; Methods of sampling: Probability, non-probability, mixed sampling designs;

UNIT 7 Construction of sampling for Finite and Infinite populations – Sample size determination– Calculations - Factors affecting the size of the sample – Biased sample – Sampling and non-sampling errors.

UNIT 8 Sources and Collection of Data: Sources of data – Primary and secondary data – Modes of data collection – Observation: Types and Techniques –Interview: Types and conduct – Preparation for an interview – Effective interview techniques – Limitations of interview

## **BLOCK III: TOOLS OF DATA COLLECTION**

UNIT 9 Schedule: Meaning and kinds – Essentials of a good schedule – Procedure for the formulation of a schedule – Questionnaire: Meaning and types – Format of a good questionnaire– Schedules Vs. Questionnaires

UNIT 10 Scaling techniques: Meaning, Importance, Types of measurement scales – Nominal, Ordinal, Interval, Ratio; Methods of their construction of Questionnaires or Schedules – Pre-testing of Data Collection Tools- Validity and Reliability – Methods.

UNIT 11 Processing and Analysis of Data: Meaning – Importance – Process of data analysis – Editing – Coding – Tabulation – Diagrams – Univariate, Bivariate and Multi-variant analysis

## **BLOCK IV: HYPOTHESIS AND REPORT WRITING**

UNIT 12 Test of Significance: Fundamentals on Test Procedure- Testing for significance of Mean/Proportion and difference between Means/Proportions- F Test for Means and Chi-square test Contingency Table - Parametric Test: T test, F Test and Z test

UNIT 13 Non-parametric Test: Concept and Types: Mann Whitney Test- Test, Kruskal Wallis, sign test. Multivariate analysis-factor, cluster, MDS, Discriminant

analysis - The process of interpretation of Test Results– Guidelines for making valid interpretation

UNIT 14 Report Writing : Role and types of reports – Contents of research report – Steps involved in drafting reports – Principles of good report writing – Grammatical Quality – Language flow- Data Support- Diagrammatic Elucidation- References and Annotations – Clarity and Brevity of expressions- Features of a good Report- Criteria for evaluating research reports/ research findings.

## REFERENCES

1. John W Best & James V. Kahn Research in Education, Allyn and Bacon, 2009
2. Anderson et-al, Thesis and Assignment Writing, Wiley, New Delhi, 1989.
3. William Josiah Goode and Paul K. Hatt, Methods of Social Research, McGraw Hill, 1981.
4. Wilkinson and Bhandarkar, Methods and Techniques of Social Research, 2003, HPH.
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7. Krishnaswami and Ranganatham, Research Methodology in social Sciences, HPH, Mumbai
8. Bryman & Bell: Business Research Methods, OUP.
9. Pauline V Young, Scientific Social Surveys and Research, Prentice-Hall, (Digitalized) 2007.
10. C.R.Kothari, Research Methodology: Methods and Techniques, 2009

## 36122 - BUSINESS ENVIRONMENT

Objectives:

- To understand the concepts and constituents of Business environment
- To know the environmental issues in the business context
- To analyze the changes in the global environmental relating to business

### **BLOCK I: BASICS OF BUSINESS ENVIRONMENT**

UNIT 1 Business Environment: Introduction: Concepts – Significance - Dynamic factors of environment – Importance of scanning the environment – Macro and Micro Environment – Micro and Macro Economics to the business – Constituents of Business environment

UNIT 2 Fundamental issues captured in PESTLE– Political, Economic, Socio-cultural, Technological, Legal and Ecological environment- Opportunities and Threats as environmental issues to address by Businesses.

UNIT 3 Political Environment: Government and Business – Political Systems, Political Stability and Political Maturity as conditions of business growth - Role of

Government in Business: Entrepreneurial, Catalytic, Competitive, Supportive, Regulative and Control functions

- UNIT 4 Government and Economic planning: Industrial policies and promotion schemes – Government policy and SSI – Interface between Government and public sector - Guidelines to the Industries – Industrial Development strategies; salient features, Role of public and private sectors, Comparative cost dynamics.

## **BLOCK II: ECONOMIC AND INTERNAL ENVIRONMENT**

- UNIT 5 Economic Environment: Phase of Economic Development and its impact- GDP Trend and distribution and Business Opportunities – capacity utilisation – Regional disparities and evaluation - Global Trade and investment environment.

- UNIT 6 Financial System and Business capital: Monetary and Fiscal policies - Financial Market structure – Money and Capital markets – Stock Exchanges and Its regulations – Industrial Finance - Types, Risk - Cost-Role of Banks; Industrial Financial Institutions - Role of Management Institutions

- UNIT 7 Role of Central Bank- Fiscal System: Government Budget and Taxation Measures- Fiscal Deficits and Inflation- FDI and collaboration –Foreign Capital tapping by businesses- Export-Import policy – Foreign Exchange and Business Development.

- UNIT 8 Labour Environment: Labour Legislation – Labour and social securities – Industrial Relations – Trade Unions – Workers participation in management – Exit Policy – Quality Circles.

## **BLOCK III: SOCIAL AND TECHNOLOGICAL ENVIRONMENT**

- UNIT 9 Social and Technological Environment: Societal Structure and Features- Entrepreneurial Society and its implications for business – Social and cultural factors and their implications for business- Technology Development Phase in the Economy as conditioner of Business Opportunities

- UNIT 10 Technology Environment: Technology Policy- Technology Trade and transfer- Technology Trends in India- Role of Information Technology – Clean Technology. – Time lag in technology – Appropriate technology and Technology adoption- Impact of technology on globalization.

- UNIT 11 Legal and Ecological Environment: Legal Environment as the all-enveloping factor from inception, location, incorporation, conduct, expansion and closure of businesses – IDRA and Industrial licensing – Public, Private, Joint and Cooperative Sectors.

## **BLOCK IV: NEW ECONOMIC POLICY AND LEGAL ENVIRONMENT**

- UNIT 12 Legal Aspects of Entering Primary and Secondary Capital Markets- Law on Patents- Law on Consumer Protection- Law on Environmental Protection- Need for Clean energy and Reduction of Carbon footprint.

- UNIT 13 New Economic Policy Environment in India: Liberalization, Privatization and Globalization (LPG): Efficiency Drive through Competition- Facets of Liberalization and impact on business growth
- UNIT 14 Aspects of Privatization and impact on business development– Globalization and Enhanced Opportunities and Threats – Extended competition in Input and Output Markets Role of WTO, IMF and World Bank in global economic development.

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## **36123 - BUSINESS LAWS**

### Objectives:

- To understand the legal structure and provision for running a business
- To learn various acts, enactments and amendments of mercantile law
- To know the various aspects of Business law for legal process.

### **BLOCK I: BASICS OF BUSINESS LAW**

- UNIT 1 Indian Contract Act 1872: Contract – Meaning – Essential elements – Nature and formation of contract: Nature, elements, Classifications of Contracts on the basis of Validity, Formation and Performance– offer and acceptance
- UNIT 2 Offer and Acceptance: Introduction – Proposal – acceptance – Communications of offer, Acceptance and Revocations – Offer and acceptance by Post.
- UNIT 3 Consideration: Definitions, Types of consideration – essentials of Consideration – Privity of Contracts: Exceptions – Capacity: Consent – Legality of object – Quasi contract Discharge of contract - Remedies for breach of contract – Quasi contracts.

UNIT 4 Special Contracts: Contract of Indemnity and Guarantee – Bailment and Pledge – Law of Agency-Definition – Rights of Surety -Discharge of Surety – Bailment and Pledge: Introduction, Classifications, Duties and Rights of Bailor and Bailee – termination of Bailment -

## **BLOCK II: PARTNERSHIP AND COMPANY ACT**

UNIT 5 Formation of contract under Sale of Goods Act, 1930: Contract of sale - Conditions and Warranties - Transfer of property - Performance of the contract: Essentials of valid tender performance, Performance reciprocal promise- Rights of an unpaid seller.

UNIT 6 Laws on Carriage of Goods: Duties, Rights and Liabilities of Common Carriers under: (i) The Carriers Act, 1865. (ii) The Railways Act, 1989, (iii) The Carriage of Goods by Sea Act, 1925, (iv) The Carriage by Air Act, 1972 and (v) The Carriage By Road Act, 2007

UNIT 7 Negotiable Instruments Act, 1881: Negotiable Instruments: Features – Types- Parties – Material alteration – Parties to negotiable instruments – Presentations of negotiable instrument.

UNIT 8 Insurance: Definition and sources of Law – Judicial set up in India — Insurance as a contract -History of Insurance Legislation in India - Legal principles - Fundamental Principles of Life Insurance Fire Insurance and Marine Insurance.

## **BLOCK III: IPR AND IT**

UNIT 9 Indian Partnership Act, 1932: Meaning and test of partnership – registration of firms Life Insurance Corporation Act 1956 – General Insurance Business Nationalization Act 1973.

UNIT 10 Partners Relations: Introduction – Eligibility to be a partner – Registration of change in partner – Limited Liabilities of partnership - Dissolution of firms - Characteristics – Kinds – Incorporation of Companies – Memorandum of Association – Articles of Association

UNIT 11 Companies Act 1956: Nature and kinds of companies – Prospectus – Disclosure Needs - Management and Administration – Director – Appointment, Powers and Duties

## **BLOCK IV: MSME**

UNIT 12 Formation of a Company : Introduction – process - Minutes and Resolutions – E-Filing of documents under Ministry of Corporate Affairs (MCA) 21- Management of companies –Meetings- Types- Requirements -AGM and EGM – Board Meeting

UNIT 13 Law of Information Technology: Introduction – Rationale behind IT act 2000 – Information technology Act 2000: Scheme of the IT Act 2000: Digital signature: attribution; Acknowledgement and dispatch of Electronics Record – Regulation certifying authorities.

UNIT 14      Protection of minority interest: Introduction - Methods of Winding-up - The Right to Information Act, 2005 Right to know, Salient features of the Act, obligation of public Authority, Designation of Public Information officer, Request for obtaining information,

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## **36124 - MANAGEMENT INFORMATION SYSTEM**

### Objectives:

- To learn the principles of Management Information System for organizations
- To understand the uses , function of application MIS in organization
- To analyze the scope of MIS for business organizations

### **BLOCK I: BASICS OF MANAGEMENT INFORMATION SYSTEM**

UNIT 1      Foundations of Information System: Information system: Meaning, Role – System concepts – Organization as a system – Components of Information system – Various activities of IS and Types of IS

UNIT 2      Information System: Concepts of Information System and Management information systems design and development-Implementation testing and conversion- Evolution and element of MIS

UNIT 3 MIS : Definition – Characteristics and basic requirements of MIS – Structure of MIS- Approaches to MIS development- Computerized MIS- Pre-requisites of an effective MIS- Limitations of MIS.

UNIT 4 MIS and Decision support System (DSS): MIS Vs. data processing – MIS and decision support system – MIS and information resource management – DSS and AI – Overview of AI - DSS models and software.

### **BLOCK II: COMMUNICATION USAGE OF MIS**

UNIT 5 MIS and Operations Research- Executive information and Decision support systems – Artificial intelligence and expert system – Merits and De Merits – Pitfalls in MIS.

UNIT 6 MIS in Indian organizations – Recent developments in information technology - Installation of Management Information & Control System in Indian organization

UNIT 7 Computers and Communication: Information technology and Global integration –On-line information services – Electronic bulletin board systems – The internet, electronic mail, interactive video

UNIT 8 Communication Channels: Advantages disadvantages – Communication networks – Local area networks – Wide area networks – Video conferencing- Relevance to MIS- Usage in Business process.

### **BLOCK III: MIS FUNCTIONS AND FEATURES**

UNIT 9 Functional Information systems: MIS for Research Production - MIS for Marketing - MIS for Personnel - MIS for Finance - MIS for Inventory- MIS for Logistics- MIS for Product Development- MIS for Market Development.

UNIT 10 Client/ Server Computing: Communication servers – Digital networks – Electronic data interchange and its applications - Enterprise resource planning systems (ERP Systems) – Inter-organizational information systems – Value added networks – Networking.

UNIT 11 Electronic Commerce and Internet: E-Commerce bases – E-Commerce and Internet – M-Commerce- Electronic Data Inter-change (EDI) - Applications of internet and website management - Types of Social Media - uses of social media in business organization

### **BLOCK IV: COMPUTER SYSTEMS AND ETHICAL CHALLENGES OF MIS**

UNIT 12 Computer System and Resources: Computers systems: Types and Types of computer system processing - Secondary storage media and devices – Input and output devices – Hardware standards – Other acquisition issues.

UNIT 13 Managing Information Technology: Managing Information Resources and technologies – IS architecture and management - Centralized, Decentralized and Distributed - EDI, Supply chain management & Global Information technology Management.

UNIT 14 Security and Ethical Challenges: IS controls - facility control and procedural control - Risks to online operations - Denial of service, spoofing - Ethics for IS professional - Societal challenges of Information technology

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2. Kenneth Laudon & Jane Laudon, Essentials of MIS, Prentice Hall, 2010.
3. Lisa Miller, MIS Cases: Decision Making with Application Software, Prentice Hall, 2008.
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9. Stephen Haag, Management Information Systems, 2008.



## **36125 - HUMAN RESOURCE MANAGEMENT**

Objective:

- To understand the concepts and methods and techniques of Human Resource Management
- To know the Human resource management theories and real time practices
- To identify the contemporary issues in human resource management

### **BLOCK I: BASICS OF HUMAN RESOURCE MANAGEMENT**

UNIT 1: Introduction to Human Resource Management: Concept, Definition, Objectives, Nature and Scope of HRM - Functions of HRM – Evolution of human resource management - Role and structure of Human Resource Function in organizations- Challenges in Human Resource Management

UNIT 2 Human Resource Management Approaches: Phases of human resource Management- The importance of the human factor – Competitive challenges of HRM – HRM Models – Roles and responsibilities of HR department.

UNIT 3 Human Resource Planning: Personnel Policy - Characteristics - Role of human resource manager – Human resource policies – Need, Scope and Process – Job analysis – Job description – Job specification- Succession Planning.

UNIT 4 Recruitment and Selection Process: Employment planning and forecasting Sources of recruitment- internal Vs. External; Domestic Vs. Global sources- Selection process Building employee commitment : Promotion from within - Sources, Developing and Using application forms – IT and recruiting on the internet.

### **BLOCK II: RECRUITMENT & SELECTION**

UNIT 5 Employee Testing & selection : Selection process, basic testing concepts, types of test, work samples & simulation, selection techniques, interview, common interviewing mistakes, Designing & conducting the effective interview, small business applications, computer aided interview.

UNIT 6 Training and Development: Orientation & Training: Orienting the employees, the training process, need analysis, Training techniques, special purpose training, Training via the internet. - Need Assessment - Training methods for Operatives and Supervisors

UNIT 7 Executive Development: Need and Programs - Computer applications in human resource management – Human resource accounting and audit. On-the - job and off-the-job Development techniques using HR to build a responsive organization

UNIT 8 Employee Compensation : Wages and Salary Administration – Bonus – Incentives – Fringe Benefits – Flexi systems - and Employee Benefits, Health and Social Security Measures,

**BLOCK III: EMPLOYEES APPRAISALS**

UNIT 9 Employee Retention: Need and Problems of Employees – various retention methods– Implication of job change. The control process – Importance – Methods – Employment retention strategies for production and services industry

UNIT 10 Appraising and Improving Performance: Performance Appraisal Programs, Processes and Methods, Job Evaluation, Managing Compensation, Incentives Performance appraisal: Methods - Problem and solutions - MBO approach - The appraisal interviews - Performance appraisal in practice.

UNIT 11 Managing careers: Career planning and development - Managing promotions and transfers - Sweat Equity- Job evaluation systems – Promotion – Demotions – Transfers- Labour Attrition: Causes and Consequences

**BLOCK IV: APPRAISAL AND TRAIL UNION**

UNIT 12 Employee Welfare, Separation: Welfare and safety – Accident prevention – Employee Grievances and their Redressal – Industrial Relations - Statutory benefits - non-statutory (voluntary) benefits – Insurance benefits - retirement benefits and other welfare measures to build employee commitment

UNIT 13 Industrial relations and collective bargaining: Trade unions – Collective bargaining - future of trade unionism - Discipline administration - grievances handling - managing dismissals and workers Participation in Management- Separation: Need and Methods.

UNIT 14 Human Resource Information System- Personnel Records/ Reports- e-Record on Employees – Personnel research and personnel audit – Objectives – Scope and importance.

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## **36131 - MARKETING MANAGEMENT**

### Objectives:

- To help the learners understand markets, consumers and marketing principles.
- To understand the buyer behaviour and influencing factors
- To learn marketing plan, pricing, promotion and distribution in global context

### **I: BASICS OF MARKETING MANAGEMENT**

UNIT 1 Introduction to Marketing: Meaning and Scope of Marketing; Marketing Philosophies; Marketing Management Process-an overview; Modern Marketing Concept: Social marketing concept – Approaches to the study of marketing.

UNIT 2 Marketing segmentation: Meaning – Bases for segmentation, benefits – Systems approach - Four Ps of Product and Seven Ps Service marketing mix and Extensions- Targeting and Positioning - meaning and importance.

UNIT 3 Marketing Environment: Internal and External and Demographic factors – Adopting marketing to new liberalized and globalized economy – Digitalization – Customization and E business settings.

UNIT 4 Consumer Behaviour : Meaning and importance – Consumer buying process – Determinants and Theories of consumer behaviour – Psychological, sociological determinants – Theories and their relevance to marketing-

### **BLOCK II: MARKETING RESEARCH AND PROCESS**

- UNIT 5 Marketing Research: Procedure. Meaning – Objectives – Process- Demand Forecasting- Marketing Information System – Strategic marketing plan and organization – Changing marketing practices.
- UNIT 6 Product Mix Management: Product planning and development – Meaning and process – Test marketing – Product failures – Product line management: Practices – Implications and Strategies for current market condition.
- UNIT 7 Product life cycles: Meaning and Stages – Strategies – Managing PLC- Product-Market Integration: Strategies – Product positioning – Diversification – Product line simplification – Planned obsolescence – Branding Policies and Strategies – Packing.
- UNIT 8 Price Mix Management: Pricing and pricing policies – Objectives – Procedures – Bases for and Methods of price fixing. Cases for Free Pricing, Administered and Regulated pricing – Pricing and product life cycle

### **BLOCK III: DISTRIBUTION MIX**

- UNIT 9 Physical Distribution Mix: Types of physical Distribution - Importance of Physical Distribution- Distribution channel policy – Logistics Decisions – Methods – Strategic alliance for Logistic cost reduction.
- UNIT 10 Marketing Channel system: Marketing channel decisions: Choice considerations– Managing Conflict and Cooperation in channels – Middlemen functions- Modern Trends in Retailing- Malls and Online.
- UNIT 11 Promotional Mix: Personal selling Vs. impersonal selling – Personal selling – Process – Steps in selling – Management of sales force – Recruitment and selection – Training – Compensation plans – Evaluation of performance

### **BLOCK IV: ADVERTISING AND COMPETITOR ANALYSIS**

- UNIT 12 Integrated marketing communication Process: Advertising and sales promotion – Online Sales promotional activities – Public relationships – Direct marketing: Meaning, Nature, Growth and Channels.
- UNIT 13 Advertising: Importance – Objectives – Media planning and selection – Factors influencing selection – Advertisement copy – Layout – Evaluation of advertising – Advertising budget – Sales promotion – Methods and practices.
- UNIT 14 Competitor analyses: Identifying and analyzing the competitors – Types of Competitors – Competitive strategies framing for leaders, challengers, followers and nichers. Customer relationship marketing: Customer data base, Data ware housing and data mining

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### **36132 - FINANCIAL MANAGEMENT**

#### Objectives:

- To help the students to know the basic concepts of financial management
- To understand capital structure, dividend policy and working capital management.
- To learn the various concepts of financial management along with applications

#### **BLOCK I: BASICS OF FINANCIAL MANAGEMENT**

**UNIT 1** Introduction: Financial management: objectives - Concept, nature, evaluation and significance – Finance Functions: Managerial and operative – Role of Financial management in the organization – Indian Financial system.

**UNIT 2** Financial System: Legal and Regulatory frame work – Financial Functions: Meaning and scope – Finance and Tax Management Nexus- Tax Avoidance and Tax evasion- Tax incentive and business decisions.

**UNIT 3** Investment Function: Meaning and scope - Time value of Money concepts and applications –Risk return relationship - Dividend function – Risk return trade off – Management planning- Global management environment

UNIT 4 Long-term Capital Resources: Equity and debt sources – Equity share, preference shares – types of preference share - debentures – types - sources of long-term capital.

### **BLOCK II: CAPITAL STRUCTURE**

UNIT 5 Capital Issues: Meaning, Nature, Purpose – Roles and Guidelines of SEBI in capital issues- Bridge finance, loan syndication, Book building – Borrowings from the term lending institutions and International capital market- Tax considerations in financing decision areas.

UNIT 6 Cost of Capital : Concept of cost of capital- Cost of debt, equity, preference share capital, retaining earning - Weighted average cost: EBIT –EPS Analysis- Tax, Capital structure and Value nexus - Computation of overall cost of capital – Tax and cost of capital.

UNIT 7 Capital structure: Determinates - Concept and Types- Optimum capital structure – Theories of capital structure – Net income and net operative income approach – M.M. Approach – Traditional theory – Their assumptions – Significance and limitations – Management leverage operating leverage – Combined leverage.

UNIT 8 Capital budgeting: Meaning, Nature and Types of Capital Investment- Methods of appraisal under certainty conditions: PBP, ARR, IRR and NPV techniques - Basic and International capital budgeting.

### **BLOCK III: SOURCES OF FINANCE**

UNIT 9 Uncertainty and Risk models: Simulation Analysis- Sensitivity analysis- Decision tree analysis- Certainty equivalent and risk-adjusted return measures- Tax considerations in Investment Decisions Cost of capital and Investment Decisions.

UNIT 10 Working Capital Management: Definitions and Objectives - Concept and types – Determinants – Financing approaches – Conservative approaches - Sources of working capital finance Factors affecting working capital requirements- Working capital financing by commercial banks – Types of assistance

UNIT 11 Inventories and receivables Management under conditions of certainty and uncertainty – Operating cycle – Planning of funds through the management of assets – Various techniques used.

### **BLOCK IV: WORKING CAPITAL AND DIVIDEND POLICY**

UNIT 12 Cash and liquidity management: Credit Management and evaluation alternative credit variables Methods and Functions- Tax considerations in Remittances and Purchases.

UNIT 13 Dividend Theories: Valuation under Gordon and Walter theories – Dividend irrelevance under M.M. Theory – Assumptions – Limitations - Implications and contributions of theories in financial decision making process.

UNIT 14 Dividend Policy: Types – Share valuation practices – Factors affecting dividend decision – Tax considerations in dividend decision when tax is levied at the hands of companies and recipients.

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## **36133 - COOPERATION: POLICIES AND DEVELOPMENT**

### Objectives

- To understand the concept of cooperative policies and development
- To analysis various cooperative policies for arriving suitable decision

### **BLOCK I: BASICS OF COOPERATION: POLICIES AND DEVELOPMENT**

UNIT 1 Concept of Co-operation: Cooperative Thought Process – Pre-Rochdale Thinkers:Robert Owen, Charles Fourier

UNIT 2 Post-Rochdale Thinkers: Raiffeisen, Dr.Warbasse, Fauquet, Charles Guide – Jawaharlal Nehru and Mahatma Gandhiji’s views on Cooperation.

UNIT 3 International Co-operative Alliances -Statement of Cooperative Identity, 1995.

UNIT 4 Cooperative Development Models: Voluntary Vs Compulsory Cooperation – Limited Vs Unlimited Liability

### **BLOCK II: COOPERATIVE DEVELOPMENT IN INDIA**

UNIT 5 Federal Vs. Unitary Vs. Integrated Model – New Generation Cooperatives – Merits and demerits of various models.

UNIT 6 Cooperative Development Abroad: Working profile of Consumers cooperatives in Sweden and U.K – Cooperative Banking in Germany and Italy

UNIT 7 Milk Producer Cooperatives in Denmark – Cooperative Farming Societies in Israel – Reasons for their success in their performance and contribution to their national economies.

UNIT 8 Cooperative Development in Pre-Independence India : Cooperative Credit Societies Act-1904 – Cooperative Societies Act 1912

### **BLOCK III: COOPERATIVE COMMISIONS**

UNIT 9 Recommendations of various Committees and Commissions for development of cooperatives - Sir Edward Maclagan Committee 1914

UNIT 10 Royal Commission on Agriculture 1928 – Cooperative Planning Committee 1945.

UNIT 11 Cooperative Development in India Post Independence India: Recommendations of various Committees and Commissions for development of cooperatives: All India Rural Credit Survey Committee 1954

### **BLOCK IV: CONSTITUTION AMENDMENTS**

UNIT 12 All India Rural Credit Review Committee 1969 – CRAFTICARD 1981 – Report of Task Force on Cooperative Credit (STCCS) 2004 – Report of the High Powered



Committee on Cooperatives 2009.

- UNIT 13 Ninety Seventh Constitution Amendment 2011 on Cooperatives – Problems and Challenges faced by Cooperative Sector in India as to Membership, Capital, Recognition as Economic entity, Governance, Board & Management Interface-Linkage,
- UNIT 14 Professionalization, Structure and Design, Political Intervention and Sickness – Need for Competitiveness, Human Resource Development, Facilitative Government Support, Financial sustainability and Rehabilitation.

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2. John Winfred A. and V.Kulandaiswamy – History of Co-operation
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6. V.Saradha – Theory of Co-operation
7. T.N Hajela – Co-operation (Principles , Problems and Practice).

## **36134 - CO-OPERATIVES AND ALLIED LAWS**

### Objectives

- To understand the concept of Cooperative and allied Laws
- To understand the various provision related to allied laws

### **BLOCK I: BASICS OF CO-OPERATIVE AND ALLIED LAWS**

- UNIT 1 Indian Cooperative Legislations: Need for Separate law for Cooperatives distinct from Companies Law-Cooperative Management: Nature, Authority
- UNIT 2 Accountability: Importance – Responsibilities – Powers of Directors – Abuse of Power.
- UNIT 3 Role of Directors in Cooperative Management – Cooperative Credit Societies Act, 1904
- UNIT 4 Cooperative Societies Act, 1912, Major Provisions as to Registration, Rights-Responsibilities of Members, Management, etc.

### **BLOCK II: CO-OPERATIVE SOCIETIES ACT**

- UNIT 5 TamilNadu Coop Acts: Tamilnadu Cooperatives Societies Act 1983 (Rules 1988, business related to regulations:- Audit, enquiry and inspection –
- UNIT 6 Supersession of board dispute and settlement-liquidation, winding up and cancellation of registered Cooperative Societies. Tamilnadu Cooperative Societies (Amendment Act 2013).
- UNIT 7 Other State Coop Acts: Multi State Cooperative Societies Act 2002, Model Cooperative Bill 1991 –
- UNIT 8 Andrapradesh Mutually Aided Cooperatives Societies Act 1995.

### **BLOCK III: DISCHARGE OF CONTRACTS**

- UNIT 9 General Business Legislations: Indian Contract Act 1872 - Essentials of Valid Contract, Classification of Contract – Performance of Contract
- UNIT 10 Discharge of Contracts – Contract of Indemnity and Guarantee – Pledge – Contract of Agency – Sale of Goods Act 1930 –
- UNIT 11 Actual Sale and agreement to sale creditors and warranty – Rights of unpaid seller.

## **BLOCK IV: PROVISIONS RELATING TO REGISTRATION AND AMENDMENT**

- UNIT 12 Allied Acts: Consumer Protection Act - 1986: Cyber law and Information Technology Act 2000. Foreign Exchange Management Act 1999 and FEMA Rules 2000.
- UNIT 13 The Constitution (97<sup>th</sup>) Amendment Act 2011
- UNIT14 Provisions relating to registration, amendment management, audit and Liquidation of Co-operatives.

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## **36135 - CO-OPERATIVE INSTITUTIONS: CREDIT AND NON CREDIT**

### Objectives

- To know the basic concept of Cooperative credit and non credit
- To compare the cooperative credit with other sector credit

### **BLOCK I: BASICS OF CO-OPERATIVE INSTITUTIONS: CREDIT AND NON-CREDIT**

- UNIT 1      Agricultural Cooperative Credit (Short-term): Structure and composition – Cooperative Banking Structure – Features of Cooperative Credit –
- UNIT 2      Primary Agricultural Cooperative Banks: Constitutions and working – Crop loan procedure – Linking of Credit with Marketing –
- UNIT 3      District and State Cooperative Banks: Constitution and Working – Mobilizing Deposits – Lending Operations – Overdue Problems – Recovery management.
- UNIT 4      Agricultural Cooperative Credit (Long-term): Need for Long Term Finance for Agriculture – Need for a separate Agency for providing Long Term Agricultural Finance

### **BLOCK II: WORKING OF CO-OPERATIVE CREDIT**

- UNIT5      Constitution and working of Primary and State Cooperative Agricultural and Rural Development Banks – Funding Sources and Forms –UNIT- Equity and Debt forms – Debt servicing.
- UNIT 6      Non- Agricultural Credit Cooperatives: Structure and Composition – Constitution and Working of Urban Cooperative Banks
- UNIT 7      Employees Cooperative Credit Societies, Cooperative Housing Societies and Industrial Cooperative Banks – NABARD and Cooperative Banks.
- UNIT 8      Types of Non Credit Cooperatives: Marketing Cooperatives: Origin and Development of Cooperative Marketing in India.

### **BLOCK III: CO-OPERATIVE PROCESSING SOCIETIES**

- UNIT 9      Primary and Apex Cooperative Marketing Societies: Constitution and working – Cooperative Processing Societies: Need and Importance – Fruits Processing Societies
- UNIT 10      Cooperative Sugar Factories, Spinning Mills, Oil Mills: Constitution and working – Various forms of assistance from Government and NCDC.
- UNIT 11      Cooperative Farming Societies: Types, Characteristic Features – Causes for Failure – Agro Engineering and Service Societies –

## **BLOCK IV: BUSINESS CO-OPERATIVES**

- UNIT 12 Dairy Cooperatives: Place of Dairying in Indian National Economy – Working of Dairy cooperatives.
- UNIT 13 Consumer Cooperatives: Need and Importance, Origin and Development Types, Structure, Working of Primary, Central and Apex Consumer Co-operatives –
- UNIT 14 NCCF, Supermarkets, Recent Development – Problems – Link With RDC. Working of Primary and Apex Weavers Cooperatives. New Generation Cooperatives.

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## **36141 - MANAGEMENT OF COOPERATIVE ENTERPRISES**

### Objectives

- To know the basic concept of Cooperative enterprises
- To understand the Cooperative enterprises theories and functions

### **BLOCK I: BASICS OF MANAGEMENT OF CO-OPERATIVE ENTERPRISES**

- UNIT 1 Cooperative Management: Concept-Board-Executive relationship participative democratic control-Comparison of management of profit businesses and cooperative (non-profit) businesses
- UNIT2 Convergence of Management – Practices and Strategies- Principles of cooperative and other forms of organization.
- UNIT 3 Administrative System for Cooperatives: Central state rules- Secretary to Government for Cooperatives -Registrar of Cooperatives.
- UNIT 4 Functional Registrars of Cooperatives and their powers and duties – Administrative setup of Cooperatives under the Control of Registrar of Cooperative Societies.

### **BLOCK II: STAFF TRAINING AND DEVELOPMENT**

- UNIT 5 Functional Planning and Organization: Nature, importance and planning – Planning process and types – Physical, Resources and Financial Planning.
- UNIT 6 Project Planning and Budgeting - Decision making – Types and Process – Decision making as to Purchase, Process, Sales, Credit and Collection – Centralization and Decentralization of decision power.
- UNIT 7 Human Resource Management in Cooperatives: Manpower Forecasting – Staffing and Directing Techniques in cooperatives – Staff Motivation – Meaning – Importance - Theories.
- UNIT 8 Staff Training and Development: Need and Methods – Program of Training and Development – Evaluation after Training and Development

### **BLOCK III: ORGANISATION ASPECTS IN CO-OPERATIVES**

- UNIT 9 Adequacy of Manpower in number and talents – Individual and Organizational Leadership in Coop: Significance, Types – Styles and Theories.
- UNIT 10 Organization Aspects in Cooperatives: Nature of Cooperative Organization – Formal Vs Informal nature – Under - and over - staffed scenario
- UNIT 11 One-person only set-up and implication for control and reporting – Rural and Urban settings and their implications – Departmentalization – Decentralization – Delegation of authority and issues.

## **BLOCK IV: KEY RESULTS AREA OF CO-OPERATIVES**

- UNIT 12      Modern Management Techniques as Applied to Cooperation: De-bureaucratization – Operational efficiency and excellence – Cooperative democracy Vs Efficiency
- UNIT 13      Key Results Area – Core Competence of Coop- Competitive Strategy for Coop- Total Quality Management – Six Sigma – Benchmarking
- UNIT 14      7S Framework - Current scenario and government policy - Strategies for sustainable development of cooperatives in India.

## **REFERENCES**

1. Kamat G.S. Cooperatives Management Himalaya Publishing House, New Delhi 1987.
2. Kapoor D.R, Cooperative Audit, New Delhi 1998.
3. Krishnaswami O.R, Cooperative Account Keeping Oxford IBH Co, New Delhi 1990
4.      Government of Tamilnadu, Cooperative Audit Manual Chennai 1993.

## **36142 - DYNAMICS OF COOPERATION**

### Objectives

- To know the basic concept of Dynamics of Cooperation
- To understand Talent Grooming and Empowerment and values
- To analysis various factors in promoting dynamics of cooperation

### **BLOCK I: BASICS OF DYNAMICS OF COOPERATION**

- UNIT 1 Aspects of Institutional Dynamics in Cooperation: Concept of Dynamics- Dynamics as Speed of Action, as Vitality for Action, as Change Championship,
- UNIT 2 As Navigating with Environment, as Strategic Excellence, as Propulsion for Progress and as Institutional Leadership- Contours of Institutional Dynamism: Dynamics of Vision, Mission, Goals, Strategies, Technology, Programs and Control-
- UNIT 3 These Aspects of Institutional Dynamism as Applied to Cooperative Organizations- Integration process – Developments aids.
- UNIT 4 Components of Institutional Dynamics in Cooperation: Dynamics of the McKinsey 7-S Framework comprising of Structure, System, Style, Staff, Strategy,

### **BLOCK II: TALENT GROOMING AND EMPOWERMENT**

- UNIT 5 Skills and Shared Values as applied to Cooperative Organizations- Dynamics of Governance in Cooperative Organizations-
- UNIT 6 Dynamics of being Dynamic as applied to Cooperative Organizations – Organisational models to support dynamic co- operation.
- UNIT 7 Cooperative Organizational Dynamics in Personnel: Importance of Personnel Dynamics- Factors influencing Personnel Dynamic in Cooperative Organization: Enabling Factors like Valued Leadership,
- UNIT 8 Talent Grooming and Empowerment – Individual Factors like Values, Competence and Commitment to Benchmarked Contribution.

### **BLOCK III: ORGANISATIONAL DYNAMICS**

- UNIT 9 Cooperative Organizational Dynamics in New Product (including Service) Offering: Infusing Creativity and Innovation in Product and Service Offerings by the Cooperative institutions- Strategies and Execution for Creativity and Innovation infusion.
- UNIT 10 Product Mix Dynamics- Strategies and Actions for New Product Introduction including Down-Stream and Up-Stream Development Dynamics- Planned Obsolescence.
- UNIT 11 Cooperative Organizational Dynamics in Marketing Competence: Nature of Market Competence and Dynamics involved therein.



## **BLOCK IV: NUANCES AND NICHEs OF COOPERATIVE ORGANISATION**

- UNIT 12      Competitive Edge through Core Competence- Dynamics of Market Power in respect of the Product, Price, Place, Promotion, People, Process and Physical Evidence of Marketing- Marketing Excellence.
- UNIT 13      Nuances and Niches of Cooperative Organizational Dynamics: Nuances and Niches of Mingling Technology and Tradition, Balancing Equity and Efficiency and Injecting Elements of Cooperation and Competition.
- UNIT 14      Nuances and Niches of Maximizing Quality and Minimizing Cost- Application of Ethno-, Regio-, Ploy- and Geo-centric Nuances and Niches in Cooperative Organizations.

## **REFERENCES**

1. Zhihua Qu, Cooperative Control of Dynamical Systems 2nd Edition
2. Craig Boardman, Drew Rivers, Denis O. Gray Cooperative Research Centers and Technical Innovation: Government Policies, Industry Strategies, and Organizational Dynamics.
3. Kathleen King Whyte William Foote Whyte Whyte, Making Mondragon: The Growth and Dynamics of the Worker Cooperative Complex .

## **36143 - ENTREPRENEURSHIP DEVELOPMENT IN COOPERATIVES**

### Objectives

- To know the basic concept of Entrepreneurship Development
- To understand the applications of Entrepreneurship cooperatives
- To develop favorable attitude towards cooperative development

### **BLOCK I: BASICS OF ENTREPRENEURSHIP DEVELOPMENT IN COOPERATIVES**

UNIT 1 Entrepreneurship: Meaning, importance, Types of entrepreneurs – Innovation: Concepts, sources and types – Innovation as the essence of entrepreneurship –

UNIT 2 Sources of innovation – Cooperative entrepreneurship: Meaning, Scope and Potentials.

UNIT 3 Entrepreneurial Environment: Significance and components of environment

UNIT 4 Internal and external environment forces – Psychological, social, cultural, political, Technological, Legal and Economic forces –

### **BLOCK II: ENTREPRENEURSHIP**

UNIT 5 Environment factors as applied to cooperative entrepreneurship- Micro and Macro factors influences.

UNIT 6 Entrepreneurial Development: Importance – Phases in the development of entrepreneurship – Stimulation: Entrepreneurial Awareness, Exposure, Motivation and Attitude

UNIT 7 Support: Entrepreneurial Education, Training, Assistance – Sustenance: Entrepreneurial Commitment and Vitalization – Entrepreneurial Development phases in cooperative sector.

UNIT 8 Programs for Developing Entrepreneurship: Schemes of Entrepreneurship development programs by Government, Education and Other institutions –

### **BLOCK III: DEVELOPMENT DYNAMICS**

UNIT 9 Seed Capital assistance – Capital subsidy – Backward area development schemes – Sales tax concessions – Energy concessions – Recent trends

UNIT 10 Programs for Developing Entrepreneurship – empowerment - enrichment of rural entrepreneur in cooperative sector.

UNIT 11 Entrepreneurship Development Dynamics : Entrepreneurial Culture – Entrepreneurial Society.

### **BLOCK IV: SELECT BUSINESS AREAS OF COOPERATIVES**

UNIT12 Entrepreneurial Development needs of Women, Rural and Small Entrepreneurs in cooperative Sector.

UNIT 13      Entrepreneurial Development in Select Product in Cooperatives : Coir Products – Bricks – Dairy – Hand made paper – Oil seeds - Handicrafts – Bakery – Bee-keeping.

UNIT 14      Role of cooperatives in the select business areas - Model in cooperative developments.

#### REFERENCES

1. Peter F. Drucker, Innovation and Entrepreneurship.
2. Saravanel, Entrepreneurship Development.
3. Gupta and Srinivasan, Entrepreneurship Development.
4. N.P. Singh, Entrepreneurship Development N.P. Singh.
5. B.C. Tandon, Environment and Entrepreneurship.
6. Srivastava, A Practical Guide to Industrial Entrepreneurs.

## **36144 - COOPERATIVE ACCOUNTING, FINANCE AND AUDIT**

### Objectives

- To know the basic concept of Cooperative Accounting
- To analysis the comparative features of CAKS DEBKS

### **BLOCK I: BASICS OF COOPERATIVE ACCOUNTING, FINANCE AND AUDIT**

- UNIT 1 Fundamentals of Cooperative Account Keeping: Evolution of Cooperative Account Keeping System.
- UNIT 2 Difference between Cooperative Account Keeping and Double Entry System – Day book: Different Types of Day Book – posting from Day Book into Ledgers.
- UNIT 3 Ledgers: General Ledger – Different types of Ledger kept by different Cooperatives - Significance of ledger in co-operatives.
- UNIT 4 Reconciliation of Special Ledger with General Ledger Balance – Statement of Receipts and Disbursement: Preparation and its use

### **BLOCK II: AUDIT AND COOPERATIVE AUDIT**

- UNIT 5 Statement of Receipts and payments: Difference- Importance – Usage - Trial Balance – Final accounts.
- UNIT 6 Cooperative Finance: Sources of Finance for Cooperatives - Cost of Capital – Computation of Specific Cost.
- UNIT 7 Investment of Funds and Techniques of Capital budgeting in cooperative sector- Risk – return tradeoff.
- UNIT 8 Audit – Its Origin – Definition – Objects – Advantages. Nature and Scope of Audit – Various kinds of Audit – Commencement of Audit Programme

### **BLOCK III: CONCEPT OF AUDIT**

- UNIT 9 Routine Checking of Vouching and its meaning – Vouching of cash Transaction – Importance of Routine Checking.
- UNIT 10 Cooperative Audit: Origin – Concept – Need and importance – Objects – Advantages – Nature and Scope of Audit – Various kinds of Audit.
- UNIT 11 Differences between Commercial and Cooperative Audit – Rights, Duties and Responsibilities of Auditor – Audit Vs Inspection and Supervision – Mechanical and Administrative Audit – Commencement of Audit: Audit Program.

## **BLOCK IV:AUDIT PROGRAMMES**

- UNIT 12      Routine Checking of Vouching and its meaning – Vouching of cash Transaction – Verification and Valuation – Audit of final accounts and balance sheets – Complications of audit report and schedule of defects.
- UNIT 13      Audit Program for Selected Societies: Various stages of Audit in Cooperative Credit Institution – Marketing Society, Consumer Stores, Housing Society,
- UNIT 14      Milk Supply Society, Industrial Cooperative, Classification on the Reserve Bank of India Standard – Preparation of final Audit Memorandum and its Enclosures.

## **REFERENCES**

1. O.R. Krishnaswami, Cooperative Account Keeping, Oxford and IBH Publishing Co.Pvt. Ltd 1992.
2. D.R. Kapoor, Hand Book of Cooperative Audit, Anmol Publications Pvt. Ltd., 1998.
3. R.G. Saxena, Principles and Practice of Auditing Himalaya Publishing House, Reprint 1999 (4<sup>th</sup> Revised Edition), 1999.
4. B.N. Tandon, A Hand Book of Practical Auditing, S. Chand And company Ltd., 2003.
5. P. Manikavasagam, A Treatise on Cooperative Account Keeping, Rainbow Publications, 1989.

## 36145 - PROJECT REPORT

The Project report may be under taken in any one of the following Cooperative Institutions.

- i. Urban Cooperative Banks
- ii. District Central Co-operative Banks
- iii. Cooperative Spinning Mills
- iv. Cooperative Sugar Mills
- v. District Cooperative Milk producers Union
- vi. District Cooperative Union
- vii. Cooperative Consumer Whole sale stores Ltd.,
- viii. Cooperative Marketing Societies Ltd.,

### **Nature of Project**

Constitution, Working, Structure, Performance and Problems. Case study covering any specific issues, methods for analyzing the problems faced by Cooperatives.

### **Project Proposal**

Project proposal should be prepared in consultation with guide.

### **Eligibility to become a project Guide**

Faculty members having minimum of 5 years teaching experience/ Trained Cooperative Officials like CSR/DR/JR having trained in relevant discipline minimum of 3 years work experience.

### **Formulation:**

The length of the project report may be above 100 typed pages in double line space. Attendance Certificate from the respect Cooperative institution is must. And they have to undergo minimum 45 days training in the institution.

### **Evaluation:**

Project Report is evaluated for 75 marks and Viva-voce carries 25 Marks.

### **3.DURATION OF THE PROGRAMME**

The course shall consist of two academic years divided into four semesters

### **4.Faculty and Support Staff Requirements**

This programme requires the following faculty and supporting staffs

<b>Staff Category</b>	<b>Required</b>
Core Faculty *	3
Faculty for Specialization*	2
Clerical Assistant	1

\*At least Assistant Professor Level (Either permanent or part time)

### **5.Instructional Delivery Mechanism**

Each semester there will be one contact programme of 80 hours duration in theory. The SLM (Self Learning Material) will be supplied to the students in print form as well as in CD form. The face to face contact sessions of the programme for theory courses will be held at the head quarter / learning centres. The conduct of end semester examinations, evaluation and issuance of certificates will be done by office of the Controller of examinations, Alagappa University, Karaikudi.

## **F) PROCEDURE FOR ADMISSION, CURRICULUM TRANSACTION, AND EVALUATION**

### **Eligibility of Admission**

A candidate who has passed any Bachelor Degree from a recognized University in the Pattern of 10+2+3 shall be permitted to appear and qualify for the programme.

### **Curriculum Transactions:**

The class room teaching would be through conventional lecture, use of OHP, power point presentation and novel innovative teaching ideas like television and computer aided instruction. Student seminars would be arranged to improve their awareness and communicative skill.

Face to face contact session will be conducted as given in below table.

<b>Course Type</b>	<b>Face to Face Contact Session/semester (in Hours)</b>
5 Theory courses with 4 credits	80
<b>Total</b>	<b>80</b>

## **Evaluation**

The examinations shall be conducted separately for theory and practical's to assess the knowledge acquired during the study. There shall be two systems of examinations viz., internal and external examinations. In the case of theory courses, the internal evaluation shall be conducted as Continuous Internal Assessment via. Student assignments preparation and seminar, etc. The internal assessment shall comprise of maximum 25 marks for each course. The end semester examination shall be of three hours duration to each course at the end of each semester. In the case of Practical courses, the internal will be done through continuous assessment of skill in demonstrating the experiments and record or report preparation. The external evaluation consists of an end semester practical examinations which comprise of 75 marks for each course.

### ***f. 3.2. Distribution of Marks in Continuous Internal Assessments:***

The following procedure shall be followed for awarding internal marks for **theory** courses

<b>Component</b>	<b>Marks</b>
Assignments(2) (12.5+12.5)	25
<b>Total</b>	<b>25</b>

## **Question paper pattern (Theory)**

- The question paper carries a maximum of 75 marks.
- The question paper consists of three sections namely Part-A, Part-B and Part-C.



- Part-A consists of 10 questions of 2 marks each ( $10 \times 2 = 20$  marks) with no choice. The candidate should answer all questions.
- Part-B consists of 5 either or choice questions. Each question carries 5 marks ( $5 \times 5 = 25$  marks).
- Part-C consists of 5 questions. Each question carries 10 marks. The candidate should Answer any three questions ( $10 \times 3 = 30$  marks).

### Passing Minimum

- For internal Examination, the passing minimum shall be 40% (Forty Percentage) of the maximum marks (25) prescribed for UG and PG Courses.
- For External Examination, the passing minimum shall be 40% (Forty Percentage) of the maximum marks (75) prescribed for UG and PG Courses.
- In the aggregate (External + Internal), the passing minimum shall be 40% for UG and 50% for PG courses.

### Marks and Grades:

The following table gives the marks, grade points, letter, grades and classification to indicate the performance of the candidate.

Range of Marks	Grade Points	Letter Grade	Description
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
00-49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

$C_i$  = Credits earned for the course  $i$  in any semester

$G_i$  = Grade Point obtained for course  $i$  in any semester.  
 $n$  refers to the semester in which such courses were credited

**For a semester;**

$$\text{Grade Point Average [GPA]} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

Grade Point Average =  $\frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$

**For the entire programme;**

$$\text{Cumulative Grade Point Average [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

CGPA =  $\frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses for the entire programme}}$

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

\*The candidates who have passed in the first appearance and within the prescribed semester of the PG Programme are eligible.

### **Maximum duration for completion of the course**

The maximum duration for the programme shall not exceed five years after the completion of the minimum duration of the programme.

### **Commencement of this regulation**

These regulations shall come into effect from the academic year 2018-19 for students who are admitted to the first year of the course during the academic year 2018-19.

### **Fee structure**

Sl. No.	Fees Detail	Amount in Rs.	
		First Year	Second Year
1	Admission Processing Fees	300.00	-
2	Course Fees	13200.00	13200.00
5	ICT Fees	150.00	150.00
	TOTAL	13650.00	13350.00

## **G) REQUIREMENT OF THE LIBRARY RESOURCES:**

### **LIBRARY RESOURCES**

The Central Library is one of the important central facilities of Alagappa University. It has text book, reference books, conference proceedings, back volumes, standards, and non-book material such as CD-ROMs and audios. The central Library procured several e-books in different areas. The library also subscribes to about 250 current periodicals. The Directorate of Distance

Education of Alagappa University has adequate number of copies of books related to Management Programme.

**COST ESTIMATE OF THE PROGRAMME AND THE PROVISIONS:**

<b>Sl. No.</b>	<b>Nature of Expenditure</b>	<b>Amount in Rs. (Approx.)</b>
1	Programme Development	10,00,000/-
2	Programme Delivery	20,00,000/-
3	Programme Maintenance	3,00,000/-

**i) QUALITY ASSURANCE MECHANISM AND EXPECTED PROGRAMME OUTCOMES**

- The feedback from students on teaching will be collected every semester using standard formats.
- Feedback on the curriculum will also be collected from the experiences of the students which help teachers in fine tuning of deliverables in the classroom.
- It helps in improving the standard of teaching as expected by the students.
- Exit survey feedback on various parameters to improve and quality of the programme and support services like course material, library and infrastructure.
- It helps to strengthen the contents of the program to meet the requirements of the employment market and keep the curriculum as a treasure of knowledge.
- This programme provides Opportunities for students to develop and demonstrate knowledge and understanding, skills, qualities and other attributes.

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# ALAGAPPA UNIVERSITY

[Accredited with 'A+' Grade by NAAC (CGPA:3.64) in the Third Cycle]

## KARAIKUDI

Minutes of the Meeting of the Board of Studies in Management (Distance Education) held at the Directorate of Distance Education, Alagappa University, Karaikudi – 630 003, on 06.09.2017 at 11.00 am.

### Members Present

1. Dr. S. Kaliyamoorthy - Chairman
2. Dr.G. Jayabal - Member
3. Dr.R. Perumal - Member
4. Dr.S. Rajmohan - Special Invitee
5. Mr.S. Prabhu - Special Invitee

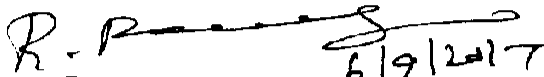
At the outset, the Chairman has extended a warm welcome to all the Members of the Board and briefed the need and purpose of the meeting.

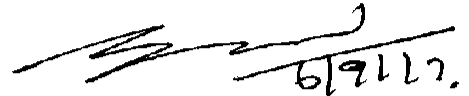
The board has considered and scrutinized the Regulations and Syllabi for the following UG, PG and PG Diploma Programmes in the field of Management to be offered through ODL mode.


S.No.	U.G. Programmes	P.G. Programmes	PG Diploma Programmes
1.	BBA	M.A.(Public Administration)	Hospital Administration
2.	B.A. (Public Administration)	M.A.( Personnel Management & Industrial Relations)	Human Resource Management
3.	BBA(Banking)	M.B.A (General)	Business Management
4.	-	MBA(International Business)	Personnel Management & Industrial Relations
5.	-	MBA(Corporate Secretaryship)	-
6.	-	MBA(Banking & Finance)	-
7.	-	MBA(Project Management )	-
8.	-	MBA( Hospital Management)	-
9.	-	MBA (HumanResourceManagement)	-
10.	-	MBA(Education Management)	-
11.	-	MBA(Retail Management)	-
12.	-	MBA(Technology Management)	-
13.	-	MBA(Logistics Management)	-
14.	-	MBA(Corporate Management)	-
15.	-	MBA(Financial Management)	-
16.	-	MBA( Marketing Management)	-
17.	-	MBA(System Management)	-
18.	-	MBA(Production and OperationManagement)	-
19.	-	MBA (Tourism)	-
20.	-	MBA (Cooperative Management)	-
21.	-	MBA Five Years Integrated	-

The board has unanimously resolved to approve the Regulations and Syllabi of the various above mentioned UG, PG and PG Diploma Programmes proposed to be offered through ODL mode. The approved Regulations and Syllabi of the above mentioned programmes are provided in the Annexure-I

Finally the meeting came to end with a formal vote of thanks.

  
(R. PERUMAL) 6/9/2017

  
(G. JAYABAL) 6/9/17.

  
(S. PRABHU)

  
(R.S. RAJMOHAN) 7

  
(S. KALIYAMOORTHY) 6/9/17