

DEPARTMENT OF COOPERATION

Programme: B.Com., Cooperation

| PO No. | Programme Outcomes Upon completion of the B.Com. Degree Programme, the graduate will be able to |
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| PO-1 | emerge with competency in the field of cooperation and apply knowledge to cater to the needs of the cooperatives and the society |
| PO-2 | imbibe innovative thinking skills in the field of cooperation, commerce and management |
| PO-3 | acquire distinct traits and ethics with high professionalism to gain a broader insight into the domain concerned nation building |
| PO-4 | acquire practical knowledge and skill in the core and allied disciplines namely viz. cooperation, accounting, finance, marketing and management |
| PO-5 | address to the challenges and opportunities in Cooperative Sector and train them with required skill for cooperative entrepreneurship and leadership |

| PSO No. | Programme Specific Outcomes Upon completion of these courses the student would |
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| PSO-1 | demonstrate the core values for progressive domain development and gain systematic and subject skills within various disciplines of Cooperation, Accounting, Finance, Marketing and Management |
| PSO-2 | acquire knowledge and skills to develop leadership and to react aptly when confronted with critical decision making |
| PSO-3 | ingest innovative and creative thinking to ensure professionalism for supporting the cooperative movement |
| PSO-4 | prove proficiency with the ability to engage in competitive examinations like CA, ACS, ICWA and other courses |
| PSO-5 | provide impetus to search for the advanced avenues and to attain the scientific knowledge in the field of Cooperation, Commerce and Finance. |

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| Course Title | COOPERATION: THEORY AND PRACTICE | |
| CODE | 18CPUC101 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the history and principles of cooperation | K1 |
| CO-2 | Compare different schools of thought on cooperatives | K2 |
| CO-3 | Analyze the key differences between cooperatives and other economic systems and its benefits | K3 |
| CO-4 | Understand evolution of cooperation in foreign countries | K1, K2 |
| CO-5 | Identify the various commissions and committees of cooperatives in India | K3 |

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|---------------------|---|------------------------|
| Course Title | PRINCIPLES OF ACCOUNTANCY | |
| CODE | 18CPUC102 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Conceptualize the basics of accounting and book-keeping | K1 |
| CO-2 | Identify and apply the accounting rules | K2 |
| CO-3 | Apply the accounting rules in determining financial results | K3 |
| CO-4 | Understand the basis for calculation of Interest | K2 |
| CO-5 | Apply accounting procedures in consignment, joint venture and non - trading organisations | K3 |

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|---------------------|--|------------------------|
| Course Title | BUSINESS ORGANISATION | |
| CODE | 18CPUA101 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Know the various forms of business organizations | K1 |
| CO-2 | Make out the sources of finance available for different organization | K2 |
| CO-3 | Gain knowledge on Starting of a new business and factors involved in locating the business | K2 |
| CO-4 | Analyze ethical behavior and social responsibility in business endeavors | K3 |
| CO-5 | Assess the impact of the external environment on the business enterprises | K3 |

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|---------------------|--|------------------------|
| Course Title | COOPERATIVE FINANCE AND BANKING | |
| CODE | 18CPUC203 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the structure of cooperative credit and loaning procedure | K1 |
| CO-2 | Understand the constitution and functions of short term and medium term cooperative credit structure | K2 |
| CO-3 | Understand the constitution and functions of PCARDB and SCARDB | K2, K3 |
| CO-4 | Understand the constitution and functions of non agricultural cooperative credit system | K2, K3 |
| CO-5 | Gain knowledge on cooperative credit movement in India and recent trends in cooperative banking | K2 |

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| Course Title | FINANCIAL ACCOUNTING | |
| CODE | 18CPUC204 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the basic accounting concepts of financial accounting and depreciation in accounting | K1 |
| CO-2 | Understand and practice of Self- Balancing Ledger System | K2 |
| CO-3 | Prepare statement of affairs and calculate profit | K3 |
| CO-4 | Apply departmental accounting and branch accounting | K3 |
| CO-5 | Maintain books of accounts under hire purchase system | K2 |

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|---------------------|---|------------------------|
| Course Title | BUSINESS ECONOMICS | |
| CODE | 18CPUA202 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Know the elementary Principles of Economics and Business Economics | K1 |
| CO-2 | Understand the theories of consumer behavior and pricing | K2 |
| CO-3 | Gain the knowledge on marginal productivity theory and International Trade Policy | K3 |
| CO-4 | Apply the concept of equilibrium to both in micro and macro economics | K3 |
| CO-5 | Identify the impact of Globalization in Indian Economy | K2 |

| Course Title | PRODUCTION, TRADE AND SERVICES COOPERATIVES | |
|---------------------|--|------------------------|
| CODE | 18CPUC305 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Perceive knowledge on structure and functions of various production and processing cooperatives | K1,K2& K3 |
| CO-2 | Compare the working of different types of Industrial cooperatives and assistance from Government and bodies. | K1,K2& K3 |
| CO-3 | Understand the concept, importance of consumer cooperatives and its federations. | K1,K2& K3 |
| CO-4 | Understand the concept, structure and functions of marketing cooperatives and its promotional institutions. | K1,K2& K3 |
| CO-5 | Identify the innovative and New Generation Cooperatives | K1,K2& K3 |

| Course Title | MATHEMATICS-I | |
|---------------------|---|------------------------|
| CODE | 18CPUC306 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Know the different methods of data collection & Sampling Techniques | K1 & K2 |
| CO-2 | Analyze the data through graphical representation & descriptive measures | K1, K2 & K3 |
| CO-3 | Analyze the various methods of measuring variations. | K1, K2 & K3 |
| CO-4 | Apply and analyze the techniques of Correlation and Regression | K1, K2 & K3 |
| CO-5 | Realise the trend and techniques through Time series analysis and Index numbers | K1, K2 & K3 |

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|---------------------|---|------------------------|
| Course Title | COST ACCOUNTING | |
| CODE | 18CPUC307 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the different methods of costing & cost sheet | K1, K2 |
| CO-2 | Measure the different methods of material purchase & control system | K2 |
| CO-3 | Classify and analyze different of overhead expenses | K3 |
| CO-4 | Prepare process costing inter process profit | K2, K3 |
| CO-5 | Prepare the Reconciliation of Cost and Financial Accounts. | K3 |

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|---------------------|---|------------------------|
| Course Title | COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL) | |
| CODE | 18CPUCP01 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the Basic principles of computer and programming | K1 |
| CO-2 | Prepare documents and creating tables using MS-Office | K3 |
| CO-3 | Apply the basic concepts of work sheet formula and functions and create a chart with MS Excel | K3 |
| CO-4 | Understand the fundamentals of database and apply appropriately | K1, K2 |
| CO-5 | Prepare power points presentation with animation and transition effects. | K3 |

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|---------------------|---|------------------------|
| Course Title | PRINCIPLES OF MANAGEMENT | |
| CODE | 18CPUA303 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Gain knowledge about Evolution of Management Thought | K1 |
| CO-2 | Make effective decision and plans | K2 & K3 |
| CO-3 | Apply and analyze the concepts of Organisation, Centralization and Decentralization | K2 & K3 |
| CO-4 | Apply and analyze the principles of Communication, motivation and Leadership | K1, K2 & K3 |
| CO-5 | Identify and apply the Tools and Techniques of Controlling | K3 |

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|---------------------|--|------------------------|
| Course Title | Management Accounting | |
| CODE | 18CPUC408 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the need, importance of appropriate management accounting tools and inter relationship among branches of Accounting | K1, K2 & K3 |
| CO-2 | Apply accounting tools for analyzing and interpreting the financial statements | K1, K2 & K3 |
| CO-3 | Arrive the working capital requirements | K1, K2 & K3 |
| CO-4 | Understand the concept of Marginal Costing | K1, K2 & K3 |
| CO-5 | Identify the Tools and Techniques of budgeting | K1, K2 & K3 |

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|---------------------|---|------------------------|
| Course Title | Mathematics-II | |
| CODE | 18CPUC409 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Calculate Simple & Compound Interest | K3 |
| CO-2 | Solve Simultaneous Linear Equation using Matrix | K3 |
| CO-3 | Analyze the Variables, Differentiation, Lograthematic and Exponential Function. | K3 |
| CO-4 | Understand the Meaning of Derivations and Application of Business Problems. | K1, K2 |
| CO-5 | Evaluate the Elementary Integral Calculus, Partial Fractions and Integration by Part. | K3 |

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| Course Title | MANAGEMENT AND ADMINISTRATION OF COOPERATIVES | |
| CODE | 18CPUC410 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand and apply the Concept and Features of Cooperative Management | K2 |
| CO-2 | Demonstrate the relationship between board, the Chief Executive and Professional Management in Cooperatives. | K2 |
| CO-3 | Apply the Functional areas of Management in Cooperatives. | K3 |
| CO-4 | Evaluate the Performance of Cooperatives | K2 |
| CO-5 | Understand the Cooperative Audit and Administrative setup of Registrar of Cooperatives in Tamil Nadu | K2 |

| Course Title | PRACTICAL TRAINING PHASE – I | |
|---------------------|--|------------------------|
| CODE | 18CPUC411 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Gain practical knowledge on the working performance of various types of agricultural and non – agricultural cooperative societies. | K1 |
| CO-2 | Understand the day to day administration, account maintenance and auditing of various cooperatives. | K1, K2 |
| CO-3 | Know the working of various level and types of cooperative societies. | K2 |
| CO-4 | Analyse the dynamics of various socio economic and political forces influencing on the working of the society | K3 |
| CO-5 | Apply theoretical knowledge for solving practical problems of the cooperatives. | K3 |

| Course Title | MARKETING AND SALES PROMOTION | |
|---------------------|--|------------------------|
| CODE | 18CPUA404 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the Approaches, Concepts and Functions of Marketing. | K1 & K2 |
| CO-2 | Identify the Components of Marketing Mix and their Significance | K2 |
| CO-3 | Understand the Consumer Behavior and demand pattern and analyze the factors influencing Consumer Behavior. | K3 |
| CO-4 | Understand the societal marketing and Sales Force Management in Organisation. | K3 |
| CO-5 | Apply the various techniques and methods of Sales Promotion. | K2 & K3 |

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|---------------------|---|------------------------|
| Course Title | COOPERATIVE LAW | |
| CODE | 18CPUC512 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Trace out the need for separate Legal Framework for Cooperatives in India. | K1,K2 |
| CO-2 | Identify the recent trends in Tamil Nadu Cooperative Societies Act, 1983 and Rule 1988. | K2 |
| CO-3 | Understand the Regulatory provisions in Cooperatives. | K1 & K2 |
| CO-4 | Understand the procedure for winding up of cooperative societies. | K2, K3 |
| CO-5 | Demonstrate the procedures related to Sale of Goods Act and Consumer Protection Act. | K2, K3 |

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| Course Title | APPLICATION OF ACCOUNTING SOFTWARE (Practical) | |
| CODE | 18CPUCP02 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand and Work with accounting software. | K1 |
| CO-2 | Apply computer skills for recording financial transactions, preparation of final accounts and reports by using Tally software. | K1 & K2 |
| CO-3 | Understand various concepts, methods and approaches to analyze the business issues. | K1 & K2 |
| CO-4 | Apply the concepts and practice of management accounting and generate required reports for managerial decision making. | K3 |
| CO-5 | Generate their competitive position through practical methods and up-date the changes in the subject areas. | K2 |

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| Course Title | BUSINESS COMMUNICATION | |
| CODE | 18CPUC513 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Distinguish the various levels of organizational communication and communication barriers. | K2 & K3 |
| CO-2 | Develop the writing skills of trade correspondence | K2 & K3 |
| CO-3 | Apply appropriate methods and techniques to summarise and paraphrase the essays and precise writing | K1 & K2 |
| CO-4 | Draft letter for company meetings. | K1 & K2 |
| CO-5 | Make persuasive digitalized communication in banking and financial correspondence | K2 & K3 |

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| Course Title | PRACTICAL TRAINING PHASE– II (Internship) | |
| CODE | 18CPUC514 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand day to day activities and functions of Cooperatives. | K1 & K2 |
| CO-2 | Identify the administrative set - up and perform account keeping and auditing of various Cooperatives. | K1, K2 & K3 |
| CO-3 | Understand the constitution and working of Cooperative Societies | K1, K2 & K3 |
| CO-4 | Apply theoretical knowledge for solving practical problems of the Cooperatives | K1, K2 & K3 |
| CO-5 | Design a research study of a current issues in a Cooperative Institutions and / or among the stakeholders and prepare a report. | K1, K2 & K3 |

| Course Title | INCOME TAX LAW AND PRACTICE | |
|---------------------|---|------------------------|
| CODE | 18CPUE501 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Know the Provisions of Income Tax Act 1961. | K1 |
| CO-2 | Compute the taxable salary and house property. | K2 & K3 |
| CO-3 | Estimate taxable income of business and capital gain. | K2 & K3 |
| CO-4 | Calculate the taxable income from other sources. | K2 & K3 |
| CO-5 | Compute the total tax liability of individuals. | K2 & K3 |

| Course Title | CORPORATE ACCOUNTING | |
|---------------------|--|------------------------|
| CODE | 18CPUC615 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the basic concepts of Issue of Shares. | K1 & K2 |
| CO-2 | Know the effect of Pro-rate Allotment and Forfeiture of Shares. | K2 & K3 |
| CO-3 | Examine the issue and redemption of debenture. | K2 & K3 |
| CO-4 | Calculate purchase consideration under Amalgamation of Companies. | K2 & K3 |
| CO-5 | Prepare purchase consideration using different methods in Absorption of Companies. | K2 & K3 |

| Course Title | GENERAL AND COOPERATIVE AUDIT | |
|---------------------|---|------------------------|
| CODE | 18CPUC616 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the basic concepts of general and cooperative audit. | K1 & K2 |
| CO-2 | Estimate the valuation and verification of asset and liabilities. | K1, K2 |
| CO-3 | Summarize the Rights, Duties and Responsibilities of Cooperative Auditor. | K1, K2 |
| CO-4 | Evaluate the Audit Programme for different types of cooperatives | K1, K2 & K3 |
| CO-5 | Examine the Various methods of Embezzlement and Fraud | K1, K2 & K3 |

| Course Title | HUMAN RESOURCE MANAGEMENT | |
|---------------------|---|------------------------|
| CODE | 18CPUC617 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Know the basic concepts and functions of Human Resource Management. | K1& K2 |
| CO-2 | Identify the various sources of Human Resources. | K2 & K3 |
| CO-3 | Appraise the performance of Human Resources. | K2 & K3 |
| CO-4 | Examine the compensation shared to the Human Resources. | K2 & K3 |
| CO-5 | Explain the ways to make the human relations in Industry. | K2 & K3 |

| Course Title | HTML & Internet (Practical) | |
|---------------------|--|------------------------|
| CODE | 18CPUCP03 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Identify the elements and attributes a web page | K1 & K2 |
| CO-2 | Understand the principles of creating an effective web page. | K1 & K2 |
| CO-3 | Create a simple web page with a title, hierarchical headings, paragraphs, lists and links. | K2 |
| CO-4 | Apply simple formatting to a web page using external style sheets. | K1, K2 & K3 |
| CO-5 | Understand the basics of the Internet Programming. | K1 & K2 |

| Course Title | PROJECT WORK & VIVA – VOCE | |
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| CODE | 18CPUE6PV | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Gain practical knowledge in Banking and other fields of Management. | K1 & K2 |
| CO-2 | Create an opportunity for exposure to the operational environment in various fields. | K2 |
| CO-3 | Inculcate required skills of team work, problem solving, time management, collection, processing, analyzing, synthesizing relevant information and derive meaningful conclusions. | K1, K2 & K3 |
| CO-4 | Apply the process of research | K2 & K3 |
| CO-5 | Develop the capabilities while working independently and make research studies an enjoyable experience to cherish. | K1 & K2 |

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|---------------------|--|------------------------|
| Course Title | THEORY AND PRACTICE OF BANKING | |
| CODE | 18CPUE602 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the Origin, Development and functions of Banking and Banker. | K1 & K2 |
| CO-2 | Analyse and Apply the Credit Instruments. | K1, K2 & K3 |
| CO-3 | Apply of various E- Banking tools. | K1, K2 & K3 |
| CO-4 | Analyse the procedures involved in lending Loans and Advances and the differential interest rates. | K1, K2 & K3 |
| CO-5 | Understand the Provisions related to Banking Regulation Act 1949 and RBI. | K1 & K2 |