

DEPARTMENT OF COOPERATION

Programme: B.Com., Cooperation

PO No.	PROGRAMME OUTCOMES
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 OUTCOME
PSO-1	To 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	To acquire knowledge and skills to develop leadership and to react aptly when confronted with critical decision making
PSO-3	To ingest innovative and creative thinking to ensure professionalism for supporting the cooperative movement
PSO-4	To prove proficiency with the ability to engage in competitive examinations like CA, ACS, ICWA and other courses
PSO-5	To provide impetus to search for the advanced avenues and to attain the scientific knowledge in the field of Cooperation, Commerce and Finance.

Course Title	COOPERATION:THEORYAND PRACTICE	
CODE	23CPUC101	
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

Course Title	ACCOUNTING AND BOOK KEEPING	
CODE	23CPUC102	
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 organizations	K3

Course Title	BUSINESS ECONOMICS	
CODE	24CPUA101	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the nature of business economics	K2
CO-2	Interpret the basic principles of demand and supply	K1,K2
CO-3	Apply the concepts of production function in real situations	K3
CO-4	Compare and Contrast various market conditions	K2
CO-5	Identify the phase of business operation and examine business success	K3

Course Title	COOPERATIVE FINANCE AND BANKING	
CODE	23CPUC203	
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

Course Title	FINANCIAL ACCOUNTING	
CODE	23CPUC204	
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

Course Title	BUSINESS ORGANISATION AND MANAGEMENT	
CODE	23CPUA202	
CONo.	Course Outcomes	Knowledge Level
CO-1	Know the various forms of business organizations	K1
CO-2	Gain knowledge about Joint Stock Company	K2
CO-3	Make effective decision and plans	K2
CO-4	Apply and analyze the concepts of Organisation & Staffing	K3
CO-5	Apply and analyze the principles of Communication, motivation and Leadership	K3

Course Title	PRODUCTION,TRADE AND SERVICES COOPERATIVES	
CODE	23CPUC305	
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	COST ACCOUNTING	
CODE	23CPUC306	
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

Course Title	OFFICE MANAGEMENT	
CODE	23CPUC307	
CO No.	Course Outcomes	Knowledge Level
CO-1	Identify skills and competencies of an Office Manager	K1
CO-2	Make an effective Plan and decision on Office Location and System	K1 & K2
CO-3	Develop process for office operations.	K2 & K3
CO-4	Identify the components of office management role and procedures	K2 & K3
CO-5	Apply and Analyze communication software and machines	K2 & K3

Course Title	BUSINESS MATHEMATICS & STATISTICS	
CODE	23CPUA303	
CO No.	Course Outcomes	Knowledge Level
CO-1	Calculate Simple & Compound Interest	K1 & K2
CO-2	Solve Matrix using Rank	K1, K2 & K3
CO-3	Know the different methods of data collection & Sampling Techniques	K1, K2 & K3
CO-4	Analyze the data through graphical representation & descriptive measures	K1, K2 & K3
CO-5	Realise the trend and techniques through Time series analysis	K1, K2 & K3

Course Title	MANAGEMENT ACCOUNTING	
CODE	23CPUC408	
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

Course Title	COOPERATIVE MANAGEMENT AND ADMINISTRATION	
CODE	23CPUC409	
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	COMPUTER APPLICATIONS IN BUSINESS - PRACTICAL	
CODE	23CPUCP01	
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

Course Title	MARKETING AND SALES PROMOTION	
CODE	23CPUA404	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the Approaches, Concepts and Functions of Marketing.	K1 & K2
CO-2	Understanding the Product Life Cycle	K2
CO-3	Analyzing the pricing factors	K3
CO-4	Know the various level of channels of distribution	K3
CO-5	Apply the various techniques and methods of Sales Promotion.	K2 & K3

Course Title	COOPERATIVE LAW	
CODE	22CPUC510	
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

Course Title	BUSINESS DEVELOPMENT PLAN FOR COOPERATIVES	
CODE	22CPUC511	
CO No.	Course Outcomes	Knowledge Level
CO-1	Know the concept of Business Development plan for cooperatives	K1 & K2
CO-2	Apply to acquire skill to prepare Credit plan in Cooperatives	K1, K2 & K3
CO-3	Analyse the strategies for Development Action Plan in Credit	K1, K2 & K3
CO-4	Prepare the Income and Expenditure Plan of Cooperatives	K1, K2 & K3
CO-5	Analyse the reasons for Non Performing Assets	K1 & K2

Course Title	PRACTICAL TRAINING PHASE – I - FIELD VISIT	
CODE	22CPUC513	
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	APPLICATION OF ACCOUNTING SOFTWARE – PRACTICAL	
CODE	22CPUCP02	
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

Course Title	INCOME TAXLAW ANDPRACTICE	
CODE	21CPUE511	
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	GENERAL AND COOPERATIVE AUDIT	
CODE	22CPUC613	
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	BUSINESS COMMUNICATION	
CODE	22CPUC614	
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	Draft letter for company meetings	K1 & K2
CO-4	.Preparing the Business Report	K1 & K2
CO-5	Make persuasive digitalized communication in banking and financial correspondence	K2 & K3

Course Title	PRACTICAL TRAINING PHASE - II - INTERNSHIP	
CODE	22CPUC615	
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	HTML & Internet (Practical)	
CODE	22CPUCP03	
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	THEORY AND PRACTICE OF BANKING	
CODE	21CPUE612	
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