

## **CO-OPERATION**

**(POST GRADUATE DEGREE STANDARD)**      **CODE NO:253**

### **HISTORY, THEORY AND DEVELOPMENT OF CO-OPERATION**

#### **UNIT I - CO-OPERATION: CONCEPTS AND PRINCIPLES:**

Early models of co-operation (Robert Owen, Rochdale Pioneers, Raiffeisen) - Salient features of Co-operation - Social, economic and moral benefits of Co-operation – Evaluation of Principles of Co-operation – ICA Statement of Co-operative Identity 1995.

#### **UNIT II - CO-OPERATIVE / DEVELOPMENT IN INDIA:**

Origin and Development of Co-operatives during pre and post independent era – Planned Development of Co-operatives - Co-operatives in the globalised Era - Recommendations of the All India Rural Credit Survey Committee (1954) – State Partnership in Co-operatives - Various forms of Pecuniary and Non-Pecuniary assistances - limitations of state interference – Self reliant vs State aided co-operatives.

#### **UNIT III - CO-OPERATIVE BANKING:**

Constitution, objectives and functions of Primary Agricultural Co-operative Credit Societies, Central Co-operative Banks and State Co-operative Banks - Functions and working of Agricultural and Rural Development Banks (Primary and Apex) - Constitution, objectives and functions of Urban Co-operative Banks, Employees credit societies and Industrial Co-operative Banks - Banking Regulations Act (as applicable to Co-operative societies)

#### **UNIT IV - NON CREDIT CO-OPERATIVES:**

Constitution, objectives, working of Marketing and Processing Co-operatives - Consumer Co-operatives and super markets - Dairy Co-operatives - Weavers Co-operatives and Spinning Mills - Housing Co- operatives.

#### **UNIT V - LEGAL FRAMEWORK FOR CO-OPERATIVES :**

History of Co-operative Law - Study of various provisions of the Tamil Nadu Co-operative Societies Act 1983 and Rules 1988 – Tamil Nadu Co-operative Election Commission - Co-operative Model Act - Self reliant Act – Multi State Co-operative Societies Act.

## **UNIT VI - CO-OPERATIVE MANAGEMENT AND ADMINISTRATION:**

Features of co-operative management – Functions and functional areas of management - Decision making in Co-operatives – Co-operative governance and empowerment – Employee and Employer relationship in Co-operatives - Set -up of the Department of Co-operation - Office of the Registrar of Co-operative Societies - set up of Functional Registrars - set - up of the Audit Department.

## **UNIT VII - GENERAL AND CO-OPERATIVE ACCOUNTS:**

Fundamentals of Double entry book keeping - Important transactions - Account book - Trial Balance - Correction of errors - Adjusting entries - final accounts – Balance sheet - Co-operative Account keeping - difference between double entry book keeping and co-operative account keeping - Day book - Forms of Day book - Ledgers - Statement of Receipts and Payments - Balance Sheet - Final Account - Distribution of Net profit.

## **UNIT VIII - GENERAL AND CO-OPERATIVE AUDIT:**

Nature and Scope - various kinds of Audit - Audit Programme - vouching - routine checking - verification and valuation of assets and liabilities - Audit of final accounts - frauds and methods of detection - Audit defects and Rectification - Audit note – Computerisation of Audit.

## **UNIT IX - CO-OPERATIVE RESEARCH, EDUCATION AND TRAINING:**

Role of Research in co-operation - Areas of Research in Co-operation – Research design and methods of Research and tools for Data Collection - Institutions catering to Co-operative Education and Training (NCUI, State and District Co-operative Unions, NCCT and its affiliates) - Role of ICA in Co-operative Education and Training – Co-operative publications.

## **UNIT X - MANAGEMENT INFORMATION SYSTEM:**

The process of MIS - Systems Approach - Electronic Data Processing and Computerisation – MS WORD- EXCEL – Reporting system.