

## CO-OPERATION

### POST GRADUATE DEGREE STANDARD

Principle, History, Theory and practice of Co-operation

#### UNIT I

##### PRINCIPLES OF CO-OPERATION

Definition and Meaning of Co-operation - Salient features of Co-operation - Social, economic and moral benefits of Co-operation - Principles of Co-operation - History of Co-operative principles from Rochdale pioneers to I.C.A's Third commission principles.

#### UNIT II

##### THEORY OF CO-OPERATION

Contributions made by Robert Owen, Rochdale, pioneers, Dr. William King, Raiffeisen - Charles Fourier, Dr. Fauquet, Charles Gide, Horace Blunkett and Dr. Gadgil-Co-operation and other Economic systems.

#### UNIT III

##### CO-OPERATION IN FOREIGN COUNTRIES

Origin and growth of co-operatives in the following countries - consumer Co-operatives in England, credit co-operative in Germany, Dairy Co-operative in Denmark, Marketing Co-operatives in Canada, farming Co-operatives in Israel.

#### UNIT IV

##### HISTORY OF CO-OPERATIVE MOVEMENT IN INDIA

Origin and Development of Co-operative Movement in India before Independence - after Independence - Co-operative Development under planning era.

#### UNIT V

##### CO-OPERATIVE BANKING

Constitution, objectives and functions of primary co-operative Banks, Central co-operative Banks and State co-operative Banks - Functions and working of Agricultural and Rural Development Banks (Primary and Apex) - Resources mobilisation and problem of the above Bank - 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) - its salient features.

#### UNIT VI

##### 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 VII

##### STATE AND CO-OPERATION

Various forms of State aid - limitations of state aid - various forms of state interference - future of state aid.

#### UNIT VIII

##### CO-OPERATIVE EDUCATION AND TRAINING

Institutions catering to Co-operative Education and Training (NCUI, State and District Co-operative Unions, NCCT and its affiliates) - Role of ICA and ILO in Co-operative Education and Training.

## UNIT IX

### ROLE OF RBI, NABARD AND SBI

In the Development of co-operatives and Promotional roles played by NCDC, NAFED, NDDB and NCCF.

## UNIT X

### RESEARCH IN CO-OPERATION

Need for Research in co-operation - Areas of Research in Co-operation - various methods of Research and tools of data Collection.

## PAPER - II

### CO-OPERATIVE MANAGEMENT, LAW, ACCOUNTS AND AUDITING.

#### UNIT I

##### MANAGERIAL ECONOMICS

Scope - Demand - Analysis and Forecasting - Cost and production analysis - pricing decision - profit management.

#### UNIT II

##### CO-OPERATIVE MANAGEMENT

Need and features of co-operative management - Application of the function of Management (Planning, Organising, staffing, directing and controlling) to Co-operatives.

#### UNIT III

##### FUNCTIONAL AREAS OF MANAGEMENT IN CO-OPERATIVES

Production Management, Materials Management, Marketing Management, Financial Management and Personal Management - Managerial problems in Co-operatives.

#### UNIT IV

##### 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.

#### UNIT V

##### ALLIED LAWS

Relevant sections of the following Acts applicable to co-operatives. 1. India Contract Act 1872. 2. Transfer of properties Act. 3. Sale of Good Act 4. Indian Limitation Act.

#### UNIT VI

##### 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 - Co-operative Account - keeping evolution - difference between double entry book keeping and co-operative account keeping - Co-operative Account keeping Vs. Single entry system - Day book - Forms of Day book - Ledgers - Statement of Receipts and payments - Balance Sheet - Final Account - Distribution of Net profits.

#### UNIT VII

##### 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 - Audit of credit and non - credit co-operative societies; - frauds - methods of their detection - Audit defects and Rectification - Audit note.

UNIT VIII

MANAGEMENT ACCOUNTING

Concept - functions - scope - limitations - marginal costing and break - even analysis - budgetary control.

UNIT IX

CO-OPERATIVE ADMINISTRATION

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 X

MANAGEMENT INFORMATION SYSTEM

The process of MIS - Systems Approach - Electronic data processing and Computers - Fortran IV and COBOL programme - MIS as applicable to co-operatives.