

संत गाडगे बाबा अमरावती विद्यापीठ  
SANT GADGE BABA AMRAVATI UNIVERSITY

वाणिज्य विद्याशाखा  
(FACULTY OF COMMERCE)

अभ्यासक्रमिका

PROSPECTUS

OF  
Post Graduate Diploma in Co-operation  
Semester -I Exam. Winter -2014  
Semester -II Exam. Summer -2015



2014

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**SANT GADGE BABA AMRAVATI UNIVERSITY AMRAVATI**  
**SPECIAL NOTE FOR INFORMATION OF THE STUDENTS**

- (1) Notwithstanding anything to the contrary, it is notified for general information and guidance of all concerned that a person, who has passed the qualifying examination and is eligible for admission only to the corresponding next higher examination as an ex-student or an external candidate, shall be examined in accordance with the syllabus of such next higher examination in force at the time of such examination in such subjects papers or combination of papers in which students from University Departments or Colleges are to be examined by the University.
- (2) Be it known to all the students desirous to take examination/s for which this prospectus has been prescribed should, if found necessary for any other information regarding examinations etc., refer the University Ordinances Booklet the various conditions/provisions pertaining to examination as prescribed in the following Ordinances.

Ordinance No. 1	:	Enrolment of Students.
Ordinance No. 2	:	Admission of Students
Ordinance No. 4	:	National cadet corps
Ordinance No. 6	:	Examinations in General (relevant extracts)
Ordinance No. 18/2001	:	An Ordinance to provide grace marks for passing in a Head of passing and Improvement of Division (Higher Class) and getting Distinction in the subject and condonation of deficiency of marks in a subject in all the faculties prescribed by the Statute NO.18, Ordinance 2001.
Ordinance No. 9	:	Conduct of Examinations (relevant extracts)
Ordinance No. 10	:	Providing for Exemptions and Compartments
Ordinance No. 19	:	Admission of Candidates to Degrees.
Ordinance No. 109	:	Recording of a change of name of a University student in the records of the University.

Ordinance No. 6/2008	:	For improvement of Division/Grade.
Ordinance No.19/2001	:	An Ordinance for Central Assessment Programme, Scheme of Evaluation and Moderation of answerbooks and preparation of results of the examinations, conducted by the University, Ordinance 2001.

**Dineshkumar Joshi**  
 Registrar  
 Sant Gadge Baba Amravati University

**PATTERN OF QUESTION PAPER ON THE UNIT SYSTEM**

The pattern of question paper as per unit system will be broadly based on the following pattern.

- (1) Syllabus has been divided into units equal to the number of question to be answered in the paper. On each unit there will be a question either a long answer type or a short answer type.
- (2) Number of question will be in accordance with the unit prescribed in the syllabi for each paper i.e. there will be one question on each unit.
- (3) For every question long answer type or short answer type there will be an alternative choice from the same unit. However, there will be no internal choice in a question.
- (4) Division of marks between long answer and short answer type question will be in the ratio of 40 and 60.
- (5) Each short answer type question shall Contain 4 to 8 short sub question with no internal choice.

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**DIRECTION****No. 15 /2014****Date : 18/6/2014**

**Subject : Examinations leading to the Post Graduate Diploma in Co-operation (Semester Pattern- One Year Course) in the Faculty of Commerce, Direction 2014.**

Whereas, the Government of Maharashtra, Ministry in Higher and Technical Education Dept. Mumbai has granted the permission to start the Post Graduate Diploma course in Co-operation from the session 2012-2013 in the affiliated colleges of the University vide its Order No. एनजीसी-2012/(143/12)/मशि-4, दिनांक 2 जुलै, 2012

AND

Whereas, the Academic Council in its meeting held on 17/2/2014 vide Item No. 22(3) C) R-2 has resolved to accept the Scheme of Examinations, syllabi and others provisions for Post Graduate Diploma course in Co-operation to be implemented from the Academic Session 2014-2015.

AND

Whereas, the Academic Council in its meeting held on 17/2/2014 vide Item No. 22(3) C) R-2 has resolved to refer the matter to the Ordinance Committee.

AND

Whereas, making respective Ordinance is time consuming process.

AND

Whereas, the Post Graduate Diploma course in Co-operation is to be implemented from the Academic Session 2014-2015.

AND

Whereas, the scheme of examinations and syllabi of Post Graduate Diploma in Co-operation course is to be made available for the Academic Session 2014-2015.

Now therefore, I Dr. M.K.Khedkar, Vice Chancellor, Sant Gadge Baba Amravati University in exercise of the powers conferred upon me under sub-section (8) of section 14 of the Maharashtra Universities Act, 1994, do hereby direct as under –

1. This Direction may be called “Examinations leading to the Post Graduate Diploma in Co-operation (Semester Pattern- One Year Course) in the Faculty of Commerce, Direction 2014.
2. This Direction shall come into force from the Academic Session 2014-2015.

3. The Examinations leading to the Post Graduate Diploma in Co-operation (Semester Pattern- One Year Course) shall be held at such places and on such dates as may be appointed by the Board of Examinations.
4. The duration of the diploma course shall be of one year.
5. The diploma course shall be conducted in two Semesters in one Academic Year.
6. Subject to the compliance with the provisions of this Direction and of any other Ordinances in force from time to time, an applicant for admission to the Examinations of the Post Graduate Diploma in Co-operation course shall have-
  - (i) Bachelor's degree of this University in any faculty or of any other Statutory University whose degree is recognized as equivalent thereto by the SantGadge Baba Amravati University.
  - (ii) Prosecuted the regular course of study for not less than one Academic Year in a college or department recognized for this purpose by the University.
7. Subject to his/her compliance with the provisions of this Direction and /or of any other Ordinances (pertaining to examinations general) in force from time to time, the applicant for admission to examination at the end of course of study of a particular semester shall be eligible to appear at it, if he/she satisfied the conditions in the table and the provision thereunder :-

**TABLE**

Sr. No.	Name of the Exam.	The Students should have completed the term satisfactorily	The Students should have passed following Examination.
1	2	3	4
1	P.G.Diploma in Co-operation Semester-I	Semester-I	As indicated in Para 6.
2	P.G.Diploma in Co-operation Semester-II	Semester-II	—

8. Without prejudice to the other provisions of Ordinance No.6 relating to examinations in general, the provisions of Paragraphs 5,8,10 and 27 of the said Ordinance shall apply to every collegiate candidates.
9. The fees for the examinations and other shall be as prescribed by the University from time to time.
10. An applicant for the examination prosecuting a regular course of study to the P.G.Diploma course shall not seek admission to any other academic course in this or any other University.
11. The scope of the subjects shall be as indicated in the syllabus.
12. The scope of papers and detail scheme of teaching and examinations for theory and project shall be as indicated in Appendices A & B.
13. The medium of instructions and examinations for the course shall be English, Marathi & Hindi.
14. The internal marks shall be awarded by the Head of the College/ Department in consultation with the teachers as per the scheme provided under the scheme of examinations.
15. An Examinee who will unsuccessful at the examinations shall be eligible for admission to the examination on payment of a fresh fee prescribed for the Examination together with an Ex-Student Fee shall be as per Ordinance No.12, and on compliance with the conditions of the Ordinance in force from time to time.
16. An examinees who has failed at the sessional / project examination only shall be required to register himself afresh for doing the Sessional/Project work again in the College/Department concerned in the subject or subjects in which he so failed, on payment of a fresh examination fee as per Ordinance No.12. The Head of the Department/ College shall, on being satisfied about the completion of the sessional work/project of such a candidate, send the fresh sessional/project marks to the University and these sessional/project marks shall be taken into consideration for computing his result at the examination.
17. Successful examinees obtaining 60% or more marks in the aggregate at the examination shall be placed in the First Division.
18. The provisions of Ordinance No.18 of 2001 shall be applicable to the examinees of this course.

19. Notwithstanding anything to the contrary in this Direction, no person shall be admitted to a University Examination if he has already passed the same examination or an examination of another University which has been recognized as equivalent to that examination.
20. A successful examinees at the Semester-I&II of P. G. Diploma course shall, on payment of the prescribed fee, receive a Diploma in the prescribed form, signed by the Vice-Chancellor.

Amravati.  
Date : 18/6/2014

Sd/-  
(M.K.Khedkar)  
Vice-Chancellor

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**Appendix - A**  
**Post Graduate Diploma in Co-operation**  
**Semester - I**

Subject Code	Name of Subject	Teaching Periods Per Week (Hours)	Duration of Exam. Hours	Examination Scheme						Min. Agg. Marks
				External		Internal		Total Max. Marks		
				Max. Marks	Min. Pass Marks	Max. Marks	Min. Pass Marks			
101	Introduction to Co-operation	4	3 Hrs	80	40	20	10	100	200	
102	Co-operative Movement (Global, India & Mah. State.)	4	3 Hrs	80	40	20	10	100		
103	Co-operative Societies in Maharashtra	4	3 Hrs	80	40	20	10	100		
104	Co-operative Finance & Credit	4	3 Hrs	80	40	20	10	100		
Total								400	200	

**Appendix - B**  
**Post Graduate Diploma in Co-operation**  
**Semester - II**

Subject Code	Name of Subject	Teaching Periods Per Week (Hours)	Duration of Exam. Hours	Examination Scheme					
				External		Internal		Total Max. Marks	Min. Agg. Marks
				Max. Marks	Min. Pass Marks	Max. Marks	Min. Pass Marks		
201	Co-operative Management	4	3 Hrs	80	40	20	10	100	200
202	Co-operative Accounting & Auditing	4	3 Hrs	80	40	20	10	100	
203	Co-operative Legislation	4	3 Hrs	80	40	20	10	100	
204	Project	4	--	100	50	--	--	100	
Total								400	200

**Scheme of Internal Assessment Marks.**

(For 20 Marks)

1. Two Class Room Tests (5 Marks each) -- 10 Marks
  2. Home Assignment -- 05 Marks
  3. Seminar -- 05 Marks
- Total 20 Marks**

**Scheme for Project Report**

Every Student will have to complete the Project Report at the end of Semester – II and submit its report to the Head of the Institute / College under the guidance of Faculty Member, who will act as the supervisor for the project. The total marks for project report shall be 100. Evaluation of the project will be based upon average of marks awarded independently by both internal and external examiners that will be as follows.

Project evaluation 60 marks and project viva 40 marks. A candidate must acquire minimum 50 marks in the project for passing in the project report.

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**Syllabi prescribed for  
Post Graduate Diploma in Co-operation  
(Effective from the session 2014-2015)**

**SEMESTER - I**

**Paper-I**

**101-INTRODUCTION TO CO-OPERATION**

Time : 3 Hrs.

Max.Marks : 80

**Unit-I: INTRODUCTION:**

- 1.1 Meaning, Definition, Nature & Scope of Co-operation
- 1.2 Silent features and objectives of Co-operation
- 1.3 Social, Economic & Moral benefits of Co-operation
- 1.4 Principles of Co-operation and its History from Rochdale Pioneers.
- 1.5 Importance, Advantages and limitations of Co-operation.

**Unit-II: THEORY OF CO-OPERATION:**

- 2.1 Contribution of Robert Owen in the sphere of Co-operation
- 2.2 Contribution of Louis Blanc in the sphere of Co-operation
- 2.3 Contribution of Rochdale Pioneers in the sphere of Co-operation
- 2.4 Contribution of V.L. Mehta in the sphere of Co-operation
- 2.5 Contribution of Dr.D.R.Gadgil in the sphere of Co-operation

**Unit-III: CO-OPERATION & OTHER FORM OF SYSTEM:**

- 3.1 Co-operation & Capitalism
- 3.2 Co-operation & Socialism
- 3.3 Co-operation & Mixed Economy
- 3.4 Co-operation & Partnership
- 3.5 Co-operation & Joint Stock Company

**Unit-IV: FORMATION OF CO-OPERATIVE SOCIETIES:**

- 4.1 Promoter : Meaning, Duties, Responsibilities & Role of Promoter.
- 4.2 Procedure of Promotion in detail with provision as per M.S.C.S.A.1960
- 4.3 Power and Duties of Registrar.
- 4.4 Registration procedure in detail with provisions as per M.S.C.S.A.1960
- 4.5 Bye-Laws : Importance, Provisions & amendment as per M.S.C.S.A.1960

**Unit-V: STATE & CO-OPERATION:**

- 5.1 Various form of State Aid.
- 5.2 Limitation of State Aid.
- 5.3 Various form of State **Interference**.
- 5.4 Future of State Aid.
- 5.5 Role of State in Development of Co-operation.

**Books Recommended –**

01. Mathur B.S. – Co-operation in India.
02. Krishnaswamy D.R - Fundamentals of Co-operation.
03. Hajela T.N. – Principles, Problems and Practice of Co-operation in India : Shivlal Agrawal Publication, Agra.
04. Madan G.R. – Co-operative movement in India.
05. Kulkarni R.K. – Theory & Practice of Co-operation in India & abroad Vol. I,II,III.
06. Mamoria C.B & Saxena R.D. – Co-operation in India.
07. Tripathi S.N.- Co-operative growth & New Dimensional, Discovery Publication House New Delhi.
08. I.C.A. – State & Co-operative Movement.

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**Paper-II**

**102-CO-OPERATIVE MOVEMENT  
(Global, India & Maharashtra State)**

Time : 3 Hrs.

Max.Marks : 80

**Unit-I: INTRODUCTION:**

- 1.1 Concept, Objectives, Principles of Co-operative Movement.
- 1.2 Re-organisation of Co-operative movements.
- 1.3 Importance of Co-operative movement in Global Scenario.
- 1.4 Weakness of Co-operative Movements.
- 1.5 Beneficial results of Co-operative movement.

**Unit-II: EVALUATION & DEVELOPMENT OF CO-OPERATIVE MOVEMENT:**

- 2.1 Maclegun Committee for Evaluation & Development.
- 2.2 All India Rural Credit Survey Committee for Evaluation & Development.
- 2.3 CRAFTICARD Committee
- 2.4 Payya Committee and Vaikuntlal Mehata Committee.
- 2.5 Causes of poor performance of Co-operative Movement. Remedies for Improvement.

**Unit-III : CO-OPERATIVE MOVEMENT IN MAHARASHTRA :**

- 3.1 History of Co-operative Movement in Maharashtra State.
- 3.2 Objectives & Principles of Co-operative Movement in Maharashtra State.
- 3.3 Role of Primary Credit Societies in the Development of Co-operative Movement
- 3.4 Role of Maharashtra State Co-operative Societies Act, 1960 and amendment thereof in the Development of Co-operative Movement.
- 3.5 Role of State in the Development of Co-operative Movement.

**Unit-IV: CO-OPERATIVE MOVEMENT IN INDIA:**

- 4.1 History of Co-operative movement in Pre-Independence & Post Independence .
- 4.2 Role of National Co-operative Development Corporation in the Indian Co-operative Movement.
- 4.3 Role of NABARD & RBI in the development of Co-operative movement.
- 4.4 Role of Education & Training Institute in the development of Co-operative movement.
- 4.5 Challenges before the Indian Co-operative movement in the Global scenario.

**Unit-V: CO-OPERATIVE MOVEMENT IN FOREIGN COUNTRIES (GLOBAL):**

- 5.1 History of Co-operative movement in England.
- 5.2 History of Co-operative movement in Russia & China.
- 5.3 History of Co-operative movement in Japan & Israel.
- 5.4 History of Co-operative movement in Italy & Sweden.
- 5.5 History of Co-operative movement in Germany & Denmark.

**Books Recommended :**

01. Madan G.R. - Co-operative movement in India.
02. Mamoria C.B. & Saxena R.D. – Co-operation in India
03. Tripathi S.N. - Co-operative growth & New Dimensional, Discovery Publication House New Delhi.
04. Mathur B.S. – Co-operation in India
05. Sharma N.K. – Co-operation- Theory & Practice.

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**Paper-III****103-CO-OPERATIVE SOCIETIES IN MAHARASHTRA**

Time : 3 Hrs.

Max.Marks : 80

**Unit-I: AGRICULTURE CO-OPERATIVE SOCIETY:**

- 1.1 Marketing Societies
- 1.2 Dairy Societies
- 1.3 Crop protection Societies
- 1.4 Lift Irrigation Societies
- 1.5 Farming Co-operative Societies

**Unit-II: HOUSING CO-OPERATIVE SOCIETY:**

- 2.1 Concept, Objects, Functions, Types, Features, Problems, Importance.
- 2.2 Registration procedure of Housing Co-operative Society.
- 2.3 Maharashtra Ownership Act 1963, 1970.
- 2.4 Maharashtra Ownership flat Act 1963.
- 2.5 Maharashtra Apartment Ownership flat Act 1970

**Unit-III: PRODUCERS & RESOURCE SOCIETIES:**

- 3.1 Industrial producers societies : Need, Importance, Patterns, Growth, Structure of Industrial Society.
- 3.2 Labour Co-operative : Introduction, Advantage, Object, Membership, Problems.
- 3.3 Urban Credit Co-operative Society : Introduction, Registration & Membership, Capital Structure, Types Management, Function drawback & Remedies.
- 3.4 Salary Earners Co-operative Society : Introduction, Object, Advantage & Disadvantage, Misuse of Power.

**Unit-IV : CONSUMER CO-OPERATIVE SOCIETY :**

Introduction, Features, Importance, Function organisational structure of consumers Co-operative Society. Types of consumer Co-operative Society.

**Unit-V PROCESSING CO-OPERATIVE SOCIETY:**

- 5.1 Co-operative Sugar factories.
- 5.2 Wool processing & Tanner Society.
- 5.3 Ginning & Pressing
- 5.4 Weaving & Spinning :  
(Types of weaving society, Structure & management of society, Problem)



**Books Recommended –**

01. Co-operative Marketing in India & Abroad : L.P.Singh- Himalaya Publishing House, New Delhi.
02. Co-operatives & Rural Markets :G.S. Kamat, R.Krishnamoorthy, Pulak Chakravarty, Minouti S.Kamat- Himalaya Publishing House, New Delhi.
03. Co-operation : Dr.N.Ajitkumar- Himalaya Publishing House, New Delhi.
04. New Dimensions of Co-operative Management : Dr.G.S.Kamat-Himalaya Publishing House, New Delhi.
05. सहकार : डॉ. माधवबीरादार -तीर्थरूप प्रकाशन भोकर

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**Paper-IV****104-CO-OPERATIVE FINANCE AND CREDIT**

Time : 3 Hrs.

Max.Marks : 80

**Unit-I: INTRODUCTION :**

- 1.1 Co-operative Finance : Meaning, Concept, Nature & Scope.
- 1.2 Sources, Capital structure & Importance of Co-operative finance.
- 1.3 Co-operative Credit : Meaning, Concept, Nature & Necessity.
- 1.4 Types of Co-operative finance and credit, Financial Assistance.
- 1.5 Primary Credit Co-operative Societies : Meaning, Objectives, Capital formation, Capital resources, Deposits, Lending, Norms of credit, Principles of credit, Defects in credit.

**Unit-II: FINANCE & CREDIT OF CO-OPERATIVE BANKS:**

- 2.1 District Central Co-operative Bank : Meaning, Objectives, Functions, Capital structure, Norms of credit, Crop Credit, Credit creation process, Credit to Agriculture and other types of credit.
- 2.2 State Co-operative Bank : Objectives, Functions, Membership, Capital structure, Allocation of financial resources, Credit supply, Norms of credit & defects.
- 2.3 LAND DEVELOPMENT BANK : Brief History, Objectives, Functions, Capital structure, Credit supply, Problems of land development Bank.
- 2.4 NABARD and Land Development Bank.
- 2.5 SBI : Role of SBI in Co-operative Finance & Credit with Agricultural credit.

**Unit-III: CREDIT POLICY :**

- 3.1 Principles of credit policy. (Liquidity, Safety & Profitability))
- 3.2 Credit Guarantee, Counter Guarantee and conditions there to.
- 3.3 Financial Appraisal, Efficiency, Defects in Co-operative credit & remedies.
- 3.4 NPA – Meaning & Provisions for NPA as per the Co-operative Act.
- 3.5 Current Trends of NPA in Co-operative credit.

**Unit-IV: SHORT & MEDIUM TERM CREDIT :**

- 4.1 Short Term Credit : Meaning, Objectives & Procedure of short term credit.
- 4.2 Medium Term Credit : Meaning, Objectives & Procedure of medium term credit.
- 4.3 Problems of short & medium term credit & remedies to remove it.
- 4.4 Credit Appraisal & Recoveries.
- 4.5 Linking of credit with marketing.

**Unit-V: NABARD AND CO-OPERATIVE FINANCE & CREDIT :**

- 5.1 NABARD : Organization, Objectives, Function & Importance.
- 5.2 Agricultural, Rural & Other types of credit supply by NABARD.
- 5.3 Role of NABARD in Co-operative finance & credit.
- 5.4 Urban Co-operative Bank : Organization, Structure, Objectives, Functions & types of Urban Co-operative Bank.
- 5.5 Role of RBI in Co-operative Finance, Credit & its control & Regulation.

**Books Recommended –**

01. Land G.M : Co-operative Banking in India.
02. Chobey : Co-operative Banking in India.
03. Mathur B.S : Land Development Banking in India
04. Journals of All India Land Development Banks Association.
05. Report of the Committee on Co-operative credit Review Committee.

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**SEMESTER - II****Paper-I****201-CO-OPERATIVE MANAGEMENT**

Time : 3 Hrs.

Max.Marks : 80

**Unit-I: INTRODUCTION :**

- 1.1 Meaning, Definition, Nature & Scope of Management.
- 1.2 Objectives & Principles of Management
- 1.3 Levels, Functions & Significance of Management
- 1.4 Developments of Management thought in Co-operatives.  
Need of professional management in co-operation & significance.
- 1.5 Difference between Traditional & Professional Management.

**Unit-II: FUNCTIONS OF MANAGEMENT-I**

- 2.1 Planning :Meaning, Types & Advantages
- 2.2 Various steps involved in planning process.
- 2.3 Organization : Meaning, Objectives & Principles
- 2.4 Delegation of Authority : Meaning, Centralisation & Decentralisation, its merit & Demerits.
- 2.5 Decision Making : Meaning, Importance & steps involved in decision making process.

**Unit-III: FUNCTIONS OF MANAGEMENT-II**

- 3.1 Direction : Meaning, Definition, Principles, Steps and Techniques of Direction.
- 3.2 Communication : Meaning, Definition, Process, Problems & obstacles in communication.
- 3.3 Control : Meaning, Definition, Importance, Techniques & span of control.
- 3.4 Motivation :Definition, Need, Importance & Types of motivation.
- 3.5 Co-ordination : Meaning, Definition & Significance.

**Unit-IV : HUMAN RESOURCE MANAGEMENT IN CO-OPERATIVES :**

- 4.1 Members : Meaning, Definition, Types, Power, Duties, Responsibilities & Role in Management.
- 4.2 Board of Directors : Power, Duties, Responsibilities & Role in Management.
- 4.3 Employees : Recruitment, Training, Promotion, Duties, Responsibilities and Role in Management.
- 4.4 Executives : Chairman, Secretary, Manager/Managing Director. Power, Duties, Responsibilities & Role in Management.

- 4.5 Human relationship in Co-operatives, Approach in Co-operation, Human Resource Development(H.R.D), National Council for Co-operative Training, Role of training institutions in Co-operative sector.

**Unit-V : CO-OPERATIVE LEADERSHIP:**

- 5.1 Meaning, Definition, Importance, Types & problems of leadership in Co-operatives.
- 5.2 Leadership Qualities
- 5.3 Defects in Co-operative Management and remedial measures.
- 5.4 Employee's participative Management in Co-operatives.
- 5.5 Trends in Co-operative Management in Global scenario.

**Books Recommended –**

01. Kamat G.S : New Dimensions of Co-operative Management.
02. Taimani K.K : Co-operative organisation and Management.
03. Kamat G.S : Cases in Co-operative Management.
04. Hunter Guy : Studies in Management.
05. Koontz & O.Donnel : Principles of Management.
06. Goel B.B : Co-operative Management and Administration.
07. Tygi R.B : Recent Trends in Co-operative Management-Asia Publication, Delhi.
08. Nakkiran S : Co-operative Management Principles & Techniques.
09. Sah A.K : Professional Management for Co-operatives.

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**Paper-II****202-CO-OPERATIVE ACCOUNTING AND AUDITING**

Time : 3 Hrs.

Max.Marks : 80

**Unit-I: INTRODUCTION TO ACCOUNTING:**

- 1.1 Book keeping, Meaning, Definition, Nature and scope.
- 1.2 Need, Objectives and importance of Co-operative Accounting.
- 1.3 Principles, Concept and convention of Co-operative Accounting.
- 1.4 New trends in book keeping and accounting in Co-operation.
- 1.5 Reserves and Funds - Meaning and various types, Rules for their creation.

**Unit-II: CASH SUBSIDERY BOOKS:**

- 2.1 Various subsidiary books are keep in Co-operatives.

- 2.2 Cash books- Meaning, Objectives, Proforma of cash book.
- 2.3 Two and three column cash book entries in cash book.
- 2.4 Journal and Ledger, Rules for entries in journal and ledger.
- 2.5 Single and double entry system.

#### **Unit-III PREPARATION OF ACCOUNTS AND STATEMENTS :**

- 3.1 INTEREST : Meaning, Various types of interest, Fixed and floating rate of interest. Discriminating rate of interest, Simple and compound rate of interest.
- 3.2 Compensation of rate of interest and examples on it.
- 3.3 Trial Balance- Meaning and its preparation.
- 3.4 Final Accounts- Manufacturing Accounts/E-Trading account, Profit and loss account, Balance sheet, their preparation.
- 3.5 Computerisation of accounting of Co-operatives, Need and its transparency and performance.

#### **Unit-IV AUDITING OF CO-OPERATIVES :**

- 4.1 Meaning, Need and importance, Objectives.
- 4.2 Principles, Procedure and types of Audit.
- 4.3 Verification of assets and liabilities.
- 4.4 Audit of cash transaction and trading transaction.
- 4.5 Audit reports, Audit memo and its rectification.

#### **Unit-V : AUDITOR :**

- 5.1 Qualification of auditor in Co-operatives.
- 5.2 Appointment of auditor, Terms and conditions for Co-operative's Auditor.
- 5.3 Rights, duties and responsibilities of Co-operative Auditor.
- 5.4 Audit of Co-operations- Transparency and efficiency.
- 5.5 Administrative and social audit of co-operations, Audit certificate.

#### **Books Recommended –**

01. Gupta R.R – Advanced Accounts.
02. Bathboi – Advanced Accounts
03. Shukla S.M – Advanced Accounts
04. Agrawal A.N – Higher Science of Accounting
05. Krishnaswamy O.R – Co-operative Accounts
06. Spicer & Paglar – Practical Auditing
07. Paula De – Principles of Auditing
08. Gupta R.R – A Text Book of Auditing.

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### **Paper-III**

## **203-CO-OPERATIVE LEGISLATION**

Time : 3 Hrs.

Max.Marks : 80

#### **Unit-I: INTRODUCTION :**

- 1.1 History of Co-operative legislation in India.
- 1.2 Co-operative credit societies Act, 1904- Silent features & objectives.
- 1.3 Co-operative society Act, 1912- Silent features & objectives.
- 1.4 Multi- Unit Co-operative societies Act, 1942- Silent features & objectives.
- 1.5 Silent features of Banking Regulation Act, 1949 (As applicable to Co-operative societies)

#### **Unit-II: STATE CO-OPERATIVE SOCIETIES ACT, 1960**

- 2.1 Nature & scope, Objectives & importance.
- 2.2 Silent features of Maharashtra State Co-operative Societies Act, 1960, Provisions and amendment up to 2012.
- 2.3 General Legislation Provision : Provisions relating to appeal, Review & revision, Provisions related to settlement of dispute.
- 2.4 Co-operative Tribunal.
- 2.5 Provisions related to Land Development Bank, Provisions relating to winding up of Co-operative Society.

#### **Unit-III : MODEL CO-OPERATIVE SOCIETIES ACT, 1991.**

- 3.1 Meaning, Definition, Nature & Scope.
- 3.2 Silent features of model Co-operative Societies Act, 1991.
- 3.3 Objectives of model Co-operative Societies Act, 1991.
- 3.4 Importance of model Co-operative Societies Act, 1991.
- 3.5 Provisions with amendments.

#### **Unit-IV: MULTISTATE CO-OPERATIVE SOCIETIES ACT, 2002**

- 4.1 Meaning, Definition, Nature & Scope.
- 4.2 Silent features of Multi State Co-operative Societies Act, 2002.
- 4.3 Objectives of Multi State Co-operative Societies Act, 2002.
- 4.4 Importance of Multi State Co-operative Societies Act, 2002.
- 4.5 Provisions with amendments.

#### **Unit-V : NEGOTIABLE INSTRUMENTS ACT, 1881.**

- 5.1 Meaning, Main features.
- 5.2 Instruments covered under negotiable Instrument Act.
- 5.3 Negotiable, Endorsement, acceptance.

- 5.4 Presentment of negotiable instruments.
- 5.5 Dishonour, Discharge, Compensations and liabilities to parties.

**Books Recommended :**

- 01. Goel B.B : Co-operative Legislation, Trends and Dimensions.
- 02. Maharashtra State Co-operative Society Act, 1960.
- 03. Nainta Rispal : Co-operative Legislation in India.
- 04. Jain L.C : Co-operative Law in India.

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**Paper-IV**  
**204- PROJECT**  
**Scheme of Project Report**

Every student will complete the project report at the end of Semester-II and submit its report to the Head of the Institution/College before 31<sup>st</sup> March of the year under the guidance of faculty member, who will act as the supervisor for the project.

The total marks for project report shall be 100. Evaluation of the project report will be based on average of marks awarded independently by both internal & external examiners that will be as follows.

Project evaluation 60 marks and project viva 40 marks. A candidate must acquire minimum 50 marks in the project for passing in the project report.

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