

B.A Co-operation

MODEL CURRICULUM

Name of the Degree Programme: B.A

Discipline: Co-operation

Starting year of Implementation: 2024-25

General Objectives of the Programme:

1. To enable the students gain the basic understanding about Cooperative Institutions
2. To get employment in Cooperative banks and Societies.
3. To provide the necessary soft skills to find jobs.

Course Scheme							
Code	Title	Instruction Hrs/Week	Exam Hrs	Marks		Total Marks	Credit
				Semester Exam	IA		
Semester I							
BACOP101	Principles of Co-operation	6	3	80	20	100	5
Semester II							
BACOP201	Rural Co-operatives	6	3	80	20	100	5
Semester III							
BACOP301	Co-operative Book Keeping System	6	3	80	20	100	5
BACOP302 (Elective)	Economic Development of India/Banking Theoryand Practice	2	2	40	10	50	2
Semester IV							
BACOP401	Co-operative Credit System and Banking	6	3	80	20	100	5
BACOP402 (Elective)	Business Statistics/ Business Mathematics	2	2	40	10	50	2
BACOP403 (Skill Based)	Goods and Services Tax	2	2	40	10	50	2
Semester V							
BACOP501	Production, Trade and Services Co-operatives	5	3	80	20	100	4
BACOP502	Co-operative Management	5	3	80	20	100	4
BACOP503 (Skill Based)	Co-operative Internship	2	2	40	10	50	2
Semester VI							
BACOP601	Co-operative Audit	5	3	80	20	100	4
BACOP602	Co-operatives Legislation	5	3	80	20	100	4
BACOP603 (Skill Based)	Project Work	2	2	40	10	50	2

Evaluationofthecourseconsistsof

1. Theoryexamfor3hoursdurationfor80marks
2. InternalFormativeContinuousAssessmentfor20marks
 - a. 10marksfor2writtenInternalAssessmentExams
 - b. 10marksfor2Activities

Pedagogy:ClassLecture,Groupdiscussions,Roleplay,MicroProject,FieldVisits,Using PPT &Videos , FocusgroupDiscussion,ClassSeminarandCasestudies

ListofActivities:

1. Assignmentandpresentation.
2. Seminarpresentationontheassignedtopic
3. Fieldstudyandreport.
4. Interviewandsubmitthereport
5. Roleplay
6. Collagepreparation
7. VisittotheCooperativeInstitutions
8. Groupdiscussion

Question Paper Pattern

Time: 3 Hours

Max. Marks: 80

(Title of the Course)

I. Answer any FIVE questions in 2-3 sentences each (2x5=10)

1. Q.
2. Q.
3. Q.
4. Q.
5. Q.
6. Q.
7. Q.

II. Answer any Five questions in 10-12 sentences each (5x5=25)

1. Q.
2. Q.
3. Q.
4. Q.
5. Q.
6. Q.
7. Q.

III. Answer any THREE questions in 25-30 sentences each (15x3=45)

1. Q.
2. Q.
3. Q.
4. Q.
5. Q.

Question Paper Pattern

Time: 3 Hours

Max. Marks: 40

(Title of the Course)

I. Answer any FIVE Questions in 2-3 sentences each (2x5=10)

1. Q.
2. Q.
3. Q.
4. Q.
5. Q.
6. Q.
7. Q.

II. Answer any TWO Questions in 10-12 sentences each (5x2=10)

1. Q.
2. Q.
3. Q.
4. Q.

III. Answer any TWO Questions in 25-30 sentences each (10x2=20)

1. Q.
2. Q.
3. Q.
4. Q.

Semester-I
BACOP1.1: Principles of Co-operation
(6Hrs/Week)

Courseoutcomes:

1. To understand the genesis, nature and principles of co-operation in India.
2. To compare co-operative enterprise with other enterprises.
3. To study the growth of co-operative movement in India.
4. To learn various sources of agricultural credit in India.

Unit-I Co-operation

Co-operation: Concept-Features-Benefits of Co-operation, Co-operative Principles, And Evolution of Co-operative Principles- Rochdale Principles-Reformulation of Co-operative Principles by ICA 1937, 1966- ICA Co-operative Identity Statement 1995: Definition, Values and Principles.

Unit-II Co-operative Thoughts

Concept-Pre-Rochdale Co-operative Thought-Thoughts of Robert Owen, Dr. William King, and Charles Fourier – Rochdale Model – Post-Rochdale Co-operative Thought: Dr. Warbasse, Charles Gide and Raiffeisen and Schultze – Different Schools of Co-operative Thought-Concepts only.

Unit-III Co-operative Movement

Origin of co-operative movement: meaning and definition and scope of co-operation. Basic Values and Benefits of co-operation. Comparison with other forms of enterprises; Co-operative sector and private sector co-operative sector and public sector.

Unit-IV Growth of Co-operatives

Growth of co-operative movement in India: pre-Independence developments Co-operative development through plans-state and co-operation Challenges before the Indian co-operative movement in the global scenario.

Unit-V Agricultural Credit

Agricultural credit: need and classification

Sources: Non-institutional sources: moneylenders, landlords and others.

Institutional sources: co-operatives, Farmers' service societies, commercial banks, Regional Rural banks, SBI and NABARD.

References:

1. Dr. B. S. Mathur – Co-operation in India.
2. T. N. Hajela – Co-operation.
3. Tripathi S. N. – Co-operative growth and new Dimensional, Discovery Publication House, New Delhi
4. Dr. S. Nakhiran and Dr. A. Johan Wilfred – Co-operative Banking in India.
5. R. D. Bedi – Theory and Practice of Co-operation in India.
6. Rudder Datt & Sundaram K. P. M. – Indian Economy.
7. Sharada V. (1980) Theory of Cooperation, Himalaya Publishing House, Bombay
8. V. Kulandaismamy – Co-operative Dairying in India.

Semester- II
BACOP2.1: Rural Co-operatives
(6Hrs/Week)

Course outcomes:

1. To understand the various co-operative banking working in India.
2. To examine the working of agricultural credit societies and co-operative banking in India.
3. To gain knowledge of nature types and arguments for and against co-operative farming.
4. To analyse the role of dairy co-operatives in India.

Unit-I Rural Finance

Need and importance of rural finance, Sources of rural credit, Defects of non-institutional credit, Salient features and characteristics of rural finance, Institutional arrangement for rural credit in India - Multi Agency Approach

Unit- II Co-operative Banks

Primary Agricultural Credit Societies: objectives, constitution and functions – sources of working capital – loan operation, present position, problems and suggestions.

Central Co-operative banks: objectives, constitution and functions – sources of working capital – loan operation, present position, problems and suggestions

State Apex Banks, Land Development Bank: objectives, constitution and functions – sources of working capital – loan operation, present position, problems and suggestions

Unit-III Co-operative Farming

Co-operative Farming: meaning and characteristics of co-operative farming. Types of co-operative farming. Arguments for and against co-operative farming – advantages – Evaluation.

Unit-IV Dairy Co-operatives

Importance – structure and organisation Development – Role of NCDC – National Dairy Development Board (NDDB) Problems of dairy co-operatives and suggestions.

Unit-V Rural Marketing

Rural Marketing in India: Rural Environment; Rural Market; Rural Marketing; Characteristics of Rural markets. Major Factors Contributing to the Growth of Rural Markets. Rural marketing Strategies

References:

1. R.S Jalal- Rural Co-operatives in India Anmol, 1996
2. Dr.B.S. Mathur – Co-operation in India.
3. T.N.Hajela – Co-operation.
4. Dr.S.Nakhiran and Dr.A.Johan Wilfred – Co-operative Banking in India.
5. R.D.Bedi – Theory and Practice of Co-operation in India.
6. Sharada V. (1980) Theory of Cooperation, Himalaya Publishing House, Bombay

Semester - III
BACOP3.1: Co-operative Book Keeping System
(6Hrs/Week)

Course outcomes:

- 1.To understand the Book Keeping system in Co-operatives.
- 2.To examine the practices of book keeping.
- 3.To gain knowledge of book keeping and accounting system in Co-operatives.
- 4.To analyse the role accountants in co-operatives.

UNIT-I: Fundamentals of Co-operative Accounting:

Evolution – distinctive features - differences between Co-operative account keeping and double entry system – single entry system and Co-operative account keeping.

UNIT-II: Book Keeping in Co-operatives:

Day Book – Meaning, Types, Day book and Cash Book –Treatment of suspense account transactions.

UNIT-III: General and Special ledgers

General and Special ledgers in Co-operatives–reconciliation of General ledger balances with special ledgers – Preparation of Receipts and Disbursements Statement – Trial Balance and Receipts and Disbursements Statement.

UNIT-IV: Financial Statements

Preparation of Financial Statements: Forms and preparation of trading account, profit and loss account and balance sheet in Co-operatives.

UNIT-V: Vouchers and Books

Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/ MT Credit Structure)

References

1. Krishnasamy O.R., *Co-operative Account Keeping*, Oxford IBH Co, Ltd., New Delhi.
2. Manickavasagam P, *A Treatise on Co-operative Account Keeping*, Rainbow Publications,Coimbatore.
3. NABARD, *The Common Accounting System for PACS*,
4. www.nabard.org/pdf/common_Accounting_System_for_PACS.Pdt.
5. Samiuddin, MahfoozurRahman and HifzurRehman (, *Co-operative Accounting and Auditing*, Himalaya Publishing House, NewDelhi.

Semester - III
BACOP3.2:Economic Development of India (Elective-1)
(2Hrs/Week)

Course outcomes:

1. To examines Economic Development of India
2. To understand the trends in the Indian Economy
3. To have a close watch on Economic Development, both internally and externally.

UNIT-I:

Characteristics of Indian Economy – Mixed Economy – Capital Formation – Internal and External Courses – Factors Determining Capital Formation – Reasons for Low Capital Formation – Importance of Capital Formation.

UNIT-II:

Role of Agriculture in Indian Economy – Causes for Low Agricultural Productivity – Remedial Measures – Green Revolution – Nature – Effects.

UNIT-III:

Industrial Policy Role of co-operatives in Indian Economy – Problems – Government Measures.

References:

1. RuddarDutt and Sundaram, Indian Economy, S. Chand and Company Ltd., New Delhi.
2. Sankaran, Indian Economy, Margham Publications, Chennai.
3. Uma Kapila, Indian Economy: Development and Policy.
4. GauravDatt and AshwiniMahajan “Indian Economy”, S. Chand and company private limited, New Delhi.
5. Misra and Puri “Economics of Development and planning (Theory and Practice)”, Himalaya Publications.

Semester - III
BACOP3.2: Banking Theory and Practice (Elective-2)
(6Hrs/Week)

Course outcomes:

1. To understand the Banking Theory and Practice.
2. To examine the practices of banking.
3. To gain knowledge of Banking Theory and Practice.

UNIT-I:

Introduction – Origin of banking – definition – Banker and customer relationship – General and special – Types of deposits – Origin and growth of Commercial Banks in India – Reserve Bank of India and its functions – Ratios – CRR – SLR – Repo rate – Reverse repo rate.

UNIT-II:

Paying Banker – Duties – Statutory protection – Payment – in- due- Course. Collecting Banker – Duties – Statutory protection – holder-in-due – Course – Concept of negligence.

UNIT-III:

Bank lending – Principles of sound lending – Secured Vs Unsecured advances – Types of advances – Advances against various securities. (Land & Building, Life Insurance Policies and Stock exchange securities).

References:

1. Banking theory, Law and Practice – Sundaram & Varshney
2. Banking theory, Law and Practice – Gordon and Natarajan
3. Banking theory, Law and Practice – P.N. Varshney
4. Banking theory, Law and Practice – Dr.S. Gurusamy
5. Banking theory, Law and Practice – A.V. Renganadhachary & D.S. Rao
6. Banking theory and Practice – P.K. Srivastava

Semester - IV
BACOP4.1: Co-operative Credit System and Banking
(6Hrs/Week)

Course outcomes:

1. To understand the Co-operative Credit and Banking system.
2. To compare co-operative credit with other types of credit.
3. To study the growth of co-operative credit system in India.
4. To learn Management of Co-operative Finance and Banking Institutions.

UNIT-I:

Short Term Co-operative Credit: Evolution of credit Co-operatives – Agricultural Production credit – STCCS - Primary Agricultural Co-operative Credit Societies, FSS, LAMPS – District & State Co-operative Banks – Constitution, objectives, functions, Governance, structure, Resource mobilization, lending and recovery management- Problems, suggestions and Recent trends.

UNIT-II:

Long Term Co-operative Credit: Features of long term credit -Need for separate agency– LTCCS - Primary Co-operative Agriculture and Rural Development Banks – Governance structure, courses of funds – loaning procedures – State Co-operative Agriculture and Rural Development Bank: Objectives, constitution, course of funds, diversified lending.

UNIT-III:

Non-agricultural Co-operative Credit: Constitution – objectives, Governance structure – functions of Co-operative Credit Societies - Urban Co-operative Banks – Employees Co-operative Credit Societies – Industrial Co-operative Banks.

UNIT-IV:

Banking Regulations Act, 1949 (As Applicable to Co-operative Societies): Salient features – Provisions.

UNIT-V:

Management of Co-operative Finance and Banking Institutions – Viability Norms, Recovery Management, Prudential Norms – Group lending – Challenges before Co-operative Finance and Banking Institutions in the globalised economy.

References:

1. Abdul Kuddush and Zahir Hussain, *Theory, Law and Practice of Co-operative Bank*, Limra Publications.
2. Chouby B.N, *Co-operative Banking in India*, Asia Publishing House, Bombay.
3. GOI, *Report on the Task Force on Revival of Co-operative Credit Institutions*
4. Laud G.M, *Co-operative Banking in India*, The Co-operators Book Depot, Bombay.
5. Nakkiran S, *Urban Co-operative Banking*, Rainbow Publications, Coimbatore.

Semester - IV
BACOP4.2: Business Statistics (Elective-1)
(2Hrs/Week)

Course outcomes:

1. To understand the importance of business statistics in co-operatives.
2. To examine the practices of business statistics in co-operatives.
3. To learn applications of business statistics in Co-operatives.

UNIT-I:

Statistics – Meaning – Function – Importance – Limitation – Data collection – Sources – Primary – Secondary – Tools of Data Collection – Interview Schedule – Questionnaire – Census – Sampling - Classification – Presentation – Tabulation – Diagrammatic – Graphic.

UNIT-II:

Arithmetic mean – Combined mean – Median – Mode - Geometric mean – Harmonic mean. Range– Quartile deviation – Mean deviation – Standard deviation – Combined standard deviation – Co- efficient of variation.

UNIT-III:

Analysis of time series – components – Methods of determining trend – Graphic – Semi-average – Moving average – Least square – Seasonal Variations – Method of simple average only.

References:

1. Statistical Methods - M. Manoharan
2. Statistical Methods - C.B. Gupta.
3. Business Statistics - J.K. Sharma.
4. Statistics - R.S.N. Pillai & V. Bagavathi
5. Statistical - Methods, S.P. Gupta.

Semester - IV
BACOP4.2: Business Mathematics (Elective-2)
(2Hrs/Week)

Course outcomes:

1. To understand the importance of business mathematics in co-operatives.
2. To examine the practices of business mathematics in co-operatives.
3. To learn applications of business mathematics in Co-operatives.

UNIT-I:

Number systems and equations – Counting techniques – Binomial expansion – Numbers- Natural – Whole – Rational – Irrational – Real – Algebraic expressions – factorization – Equations – Linear quadratic – Simultaneous linear equations with two or three unknowns – Nature of roots forming quadratic equation – Permutations – Combinations.

UNIT-II:

Elements of Set theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – Complements - Difference of two sets – Family of sets – Venn diagram – De – Morgan's law.

UNIT – III:

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills – Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount.

References:

1. Business Mathematics - D.C. Sancheti & V.K. Kapoor
2. Business Mathematics - M. Manoharan & C. Elango
3. Business Mathematics - P.R. Vittal
4. Business Mathematics - B.M. Aggarwal
5. Business Mathematics - M. Wilson
6. Business Mathematics - V.K. Kapoor

Semester - IV
BACOP4.3: Goods and Services Tax (Skill Based)
(2Hrs/Week)

Course outcomes:

1. To understand the importance of business mathematics in co-operatives.
2. To examine the practices of business mathematics in co-operatives.
3. To learn applications of business mathematics in Co-operatives.

UNIT-I:

GST – Concept – Meaning – Definition – Objectives – Advantages. GST and Centre, State, Financial related issues. Main features of GST Law – Impact of GST – Subsuming of taxes – Types of GST: CGST, SGST, IGST and UTGST.

UNIT-II:

GST Council – Constitution – Structure – Action Plan – Quorum and decision making of meeting – Functions. Registration – Registration under GST – Procedure – Persons liable for registration – Persons not liable for registration – Company registration.

UNIT-III:

Computation of taxable value and tax liability – Comparative calculations with previous tax laws – Tax calculation for inter-state sales – Value of supply – Value of taxable supply – Input tax credit. (Simple Problems only)

References:

1. Goods and Services Tax – Ghousia Khatoon, Naveen Kumar C.M, & Venkatesh S. N. Himalaya Publishing House Private Ltd, Mumbai.
2. Fundamentals of GST and Customs Act – R.G. Sha, S.K. Podder, Shruthi Prabhakar.
3. Goods and services Tax – B. Mariappa
4. GST – The essentials of Goods and Service Tax – Dr. Thomas Joseph, Dr. Jayajacob, Ms. Chinnu Mariam Chacko.

Semester - V
BACOP5.1: Production, Trade and Services Co-operatives
(5Hrs/Week)

Course outcomes:

1. To understand different Co-operatives in India.
2. To compare the functions of different co-operatives.
3. To study the importance of different co-operatives.
4. To analyse the role of different co-operatives in India.

Unit -I:

Dairy Co-operatives: Role of Dairying in the Indian National Economy - Structure and functions of Dairy Co-operatives - Anand Pattern – NDDB - Operation Flood Schemes - Problems and Prospects.

Unit-II:

Industrial and Processing Co-operatives: Types and Development of Industrial Co-operatives in India - Handlooms Weavers Co-operatives: Constitution and Working of Primary Societies and Apex Societies - Processing Co-operatives: Need and Importance of Spinning Mills - Sugar Factories - Tea factory.

Unit-III:

Marketing Co-operatives: Need, Importance, Structure, Functions and Development of Co-operative Marketing in India – Various forms of assistance available from Government, NAFED and NCDC - Regulated Markets: Meaning, Importance, and its role in the open market.

Unit IV:

Consumer Co-operatives: Need and Importance - Origin and Development – Structure and Working of Primary, Central and Apex Consumer Co-operatives – NCCF - Role in Public Distribution System - Problems and Prospects

Unit-V:

Other Co-operatives: Labour Contract Societies - Co-operative Printing Press - Co-operative Hospitals - Common Property Resource (CPR) Co-operatives: Lift Irrigation Co-operative Societies - Fisheries Co-operatives and Forest Produce Co-operatives: Features and its functions.

References:

1. Editorial Board, *Innovative and Best Practices of Co-operatives*, ISSC, Pune
2. Hajela T.N., *Co-operation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
3. Kamat G.S., *Managing Co-operative Marketing*, Himalaya, Bombay.
4. Kulandaiswamy V, *Co-operative Dairying in India*, Rainbow Publications, Coimbatore.
5. Mahajan K.A., *Co-operative Marketing*, Anmol Publications Pvt Ltd., New Delhi.
6. Pitchai C., *Annals of Co-operative Movement in India*, Shanlax Publications, Madurai
7. Rayudu C.S., *Industrial Co-operatives*, Northern Book Centre, New Delhi.

Semester - V
BACOP5.2: Co-operative Management
(5Hrs/Week)

Courseoutcomes:

1. To understand Co-operatives management system in India.
2. To know the structure of co-operatives.
3. To study the importance of different co-operatives.
4. To analyse the different issues of co-operatives in India.

UNIT-I:

Co-operative Management: Definition, objectives – goals, uniqueness, management functions applied to Co-operatives – Planning, Organising, Staffing, Directing and Control.

UNIT-II:

Governance Structure of Co-operatives: General body, Board of Directors -President - committees – chief executives and Office Management.

UNIT-III:

Functional Areas of Management in Co-operatives: Production, Materials, finance, Human Resource and Marketing management.

UNIT-IV:

Issues in Co-operative Management – Professionalisation – Management Development Programmes – De-officialisation of Co-operative Management – Operational Efficiency of Co-operatives.

UNIT-V:

Co-operative Administration: Departmental set-up – Functional Registrars and their powers-legal provisions and administrative powers of the Registrar – Restrictive provisions.

References

1. I.C.A, Readings in Co-operative Management, New Delhi.
2. Kamat G.S. New Dimensions of Co-operative Management, Himalaya Publishing House, New Delhi.
3. Kulandaisamy, V, Co-operative Management, Arurdhra Academy, Coimbatore.
4. Nakkiran S, Co-operative Management, Deep and Deep Publications, New Delhi.
5. Sha A.K, Professional Management for Co-operative, Vikas Publishing House, New Delhi.
6. Sinha S.K. & R. Sahaya, Management of Co-operative Enterprises, NCCT, New Delhi.

Semester - V
BACOP5.3: Co-operative Internship (Skill Based)
(2Hrs/Week)

Courseoutcomes:

1. To understand organisational structure of co-operatives.
2. To examine the functions and responsibilities of co-operatives.
3. To gain practical exposure in Co-operatives.

Methodology

Each student shall be attached with a Co-operative institution / office of the Department of Co-operation, Government of Karnataka for a period of 15 days either continuously or intermittent break as decided by the Department. This may be carried out either individually or by a group of students. At the end of the programme, students have to submit a report. The report shall not exceed 30 pages neatly typed and bound along with the endorsement of the authorities of the Co-operative Institution / Office where he/she / they undergo internship.

Work Load: 02 hours per week

Work load (02 hours per week) shall be allotted individually to the entire faculty members for guiding the students for internship work and for preparation of report.

The entire batch of the students is to be divided equally among the department faculty members. The faculty members should be the mentors and guide the students in the Internship process.

Scheme of Evaluation

Internship Report shall be assessed by a Team of Examiners consisting of Staff-in-charge and another member of the faculty as External Member nominated by the HOD of Co-operation under intimation to the Controller of Examinations. The team evaluating the Report has to conduct the Viva-Voce Examination. The weightage of marks for internship will be:

Internal Assessment 10 Marks

Evaluation of Report (Staff in charge) 15 Marks

Evaluation of Report (External Member) 15 Marks

Viva-Voce 10 Marks

Total Marks: 50

Semester - VI
BACOP6.1: Co-operative Audit
(5Hrs/Week)

Course outcomes:

1. To understand Co-operative Audit system in India.
2. To know the methods of co-operative audit.
3. To study the procedure of co-operative audit.
4. To gain practical exposure over Co-operative audit.

UNIT-I:

Audit: Origin, definition, objectives, advantages, nature and scope of Audit-Rights, duties and responsibilities of commercial auditor- Agencies for audit - Audit programme - Vouching of cash and trade transactions - routine checking, importance of routine checking- Audit procedures.

UNIT-II:

Verification and Valuation of Assets and Liabilities: Meaning of verification- mode of valuation of various assets and liabilities- Depreciation- definition, objectives, methods- Reserve- meaning and various reserves- Audit of final accounts- Profit and loss account- Balance sheet and relationship between them – Audit's Report – Cleaned and Qualified report.

UNIT-III:

Rights, Duties and Responsibilities of Co-operative Auditor: Co-operative Audit- meaning, objectives, need and types - Department of Co-operative Audit in Tamil Nadu - Differences between commercial and Co-operative audit – Co-operative Auditor's responsibility- Inspection and supervision - Audit programme - mechanical and administrative audit.

UNIT-IV:

Audit Programme for Selected Co-operatives: Co-operative Credit Institutions (PACS and DCCB)- Non-credit Co-operatives (Marketing, consumer, dairy and industrial Co-operatives) – Audit classifications- Preparation of Final Audit Memorandum and its enclosures- Schedule of audit defects – Investigation: Objectives, Process and differences between audit and investigation.

UNIT-V:

Embezzlement and Frauds: Various methods-

Methods of detection- Safeguard to empty in internal checking and internal audit – Rectification of Defects pointed out in audit and their compliance.

References

1. Department of Co-operative Audit, *Co-operative Audit Manual*, Government of Tamil Nadu, Chennai.
2. Dinkar Pagare, *Principles and Practice of Co-operative Auditing*, Sultan and Sons Publications, New Delhi.
3. Krishnaswami, O.R., *Co-operative Audit*, NCCT, New Delhi.
4. Nikkhil Gupta, *Audit*, Sultan and Sons Publications, New Delhi.
5. Rao Y. Kameswara, *Principles and Practice of Co-operative Audit*, Sri Meheresh Publications, Hyderabad.
6. Samiuddin, Mahfoozur Rahman and Hifzur Rehman, *Co-operative Accounting and Auditing*, Himalaya Publishing House, New Delhi.

Semester - VI
BACOP6.2: Co-operatives Legislation
(5Hrs/Week)

Course outcomes:

1. To understand Co-operative legislations in India.
2. To know the methods of co-operative audit.
3. To study the procedure of co-operative audit.
4. To gain practical exposure over Co-operative audit.

UNIT-I:

Co-operative Legislation: Need for legal framework for Co-operatives - History of Co-operative legislation in India – Salient Features of: Co-operatives Credit Societies Act of 1904; Co-operative Societies Act of 1912; Montagu Chelmsford Reforms Act 1919; Model Co-operative Societies Bill 1991; Multi-State Co-operative Societies Act 2002; The Constitution (Ninety Seventh Amendment) Act 2011; Producers' Company Act 2013.

UNIT-II:

Karnataka State Co-operative Societies Act, 1959: Salient features - Provisions Relating to Registration, Bye-laws, Qualifications, rights and liabilities of members.

UNIT-III:

Management of Registered Societies: General Body, Board of Management - Duties and privileges of Registered Societies - State Aid to Co-operatives - Properties and funds of Registered Societies - Net Profit Distribution.

UNIT-IV:

Provisions Relating to Employees of Co-operatives: Appointment of paid officers and servants of registered society and their conditions of service - Recruitment Bureaus – Constitution of common cadre of service - Suspension of a paid officer or servant of society – Removal of paid officer or servant of society.

UNIT-V:

Regulatory Provisions Relating to Co-operatives – Audit, Inquiry, Inspection, Surcharge- Supersession of the Board- Settlement of Disputes - Winding up of Co-operatives - Appeal, Revision, Review and Co-operative Tribunal.

References

1. 97th Amendment – Govt. of India, Gazettee, 2011.
2. Goel B. B., *Co-operative Legislation: Trends and Dimensions*, Deep & Deep Publications, New Delhi.
3. Nainta B., *The Law of Co-operative Societies in India: Central and States Legislation*, Deep & Deep Publications, New Delhi.
4. *Multi State Co-operative Societies Act 2002*, Govt. of India Gazette.
5. Govt. of Karnataka, *The Karnataka State Co-operative Societies Act, 1959*.

Semester - VI
BACOP6.3: Project Work (Skill Based)
(2Hrs/Week)

Course outcomes:

1. To understand organisational structure of co-operatives.
2. To examine the functions and responsibilities of co-operatives.
3. To gain practical exposure in Co-operatives.

Course Objective To understand and report the general functioning of a selected Co-operative institution.

Methodology Every student has to take up a project work in the field of Co-operation and allied subjects during their sixth semester. This may be done either individually or by group of students (not exceeding five) under the supervision of a faculty member of the Department. At the end of the course, students have to submit a project report not less than 40 pages as per the format suggested under CBCS.

Evaluation: Total Marks: 50

The supervisor / guide will evaluate the report for 15 marks; another faculty member (within the Department) who serves as external member of the evaluation board will evaluate the report for 15 marks; Viva-voce shall be conducted to evaluate the performance of the student(s) for 20 marks by the team. The project report will be evaluated by a two consisting of the supervisor as internal member and one of the Faculty Members of the Department (as constituted by the Head) as an external member.