

Sant Gadge Baba Amravati University, Amravati
Syllabus Prescribed Under Choice Based Credit System

Session – 2024-2025

Faculty : Humanities

Programme : B.A

Subject/Course : Co-operation

PART A

- Pos
- 1] The learner who completes three years of the under graduate programme with the subject co-operation would develop the ability to be co-operative or co-operative worker among the students.
 - 2] On the completion of Degree level programme student will be able to demonstrate their skill and may involve in co-operative business, behavioral, and social and academic competencies.
 - 3] Co-operative leadership will be developed among the students.
- PSOs
- 1] Skill and aptitude to led and manage the co-operative organization will develop.
 - 2] Students will able to discuss, debate and communicate effectively on any issue Concerning co-operative movement it's governance and leadership.
 - 3] Student will able to contribute, developed, formulate a new policy to resolve various problem in co-operative movement.

Employability Potential of the Programme

Co-operation is an interdisciplinary theoretical and practice oriented academic program which needs to developed general and specialized knowledge and skills among the students to engaged themselves in co-operative sectors and its related activities.

In today's changing world, organization are going through rapid changes in every other sphere. The rate of change has increased to the limits of our all endurance.

Individual employees all over the world are constantly confronted to new and more complex working environmental forces, demanding new level of knowledge, improved skills and better understanding.

Education and learning have been valued in India since the dawn of civilization. Co-operative education has been considered as an integral part of Co-operative activity. Co-operation is an interdisciplinary the rooted and practice oriented academic programme with needs to developed general knowledge, specialized knowledge and skills among the graduate to engage themselves in co-operative governance and it's related activities. In recent years, advances in information and communication technology, Liberalization, Privatization and globalization. Growing role of co-operatives is required and the market have changed the role of state and it's agencies phenomenally. The concerns for good governance in co-operative institution and member centric governance how become ranking objectives in addition to traditional overall narratives of efficiency, economy and effectiveness. Policy process and performance have acquired the central theme of intellectual debate and discourse. Co-operative education means dissemination of knowledge of principles of co-operation among the masses and inculcating in them spirit of co-operation and ability to work together. Education plays a significant role in sound working of co-operatives. The need of the hour is to educate the co-operatives even before establishing co-operatives institute. The co-operatives playing important role in social and economist development of the nation. Co-operation is old as human kind. Progress of Co-operatives is also important to balance between liberalization and control economy. Therefore involvement of student in the movement was which thrives on quality leadership is an essential pre-requisite for it's success. If a given meaningful and purposeful direction they can bring about the betterment of the society in general and co-operatives in particular. It is necessary to educate students both in rural and urban areas in principles and practice of co-operation.

Careers in co-operative administration:

The modern competitive world has given rise to huge a requirement of specialized, educated co-operatives. There are a number of jobs and career prospects.

The co-operative enterprises become among the most viable organization to promote employment for youth.

Globalization's every deepening reach into India's rural areas generating a lot of growth and few careers are as suited to riding this wave as a co-operative management careers. Jobs abound in both the public and private sector.

2) Consultant

Employability in various Institution for Co-operation

1) Co-operative Banks

- Managers
- Dy. Manager
- Administrative offices
- Loan recovery officer
- Clerical Staff

2) Other Co-operatives

- Manager
- Dy. Manager
- Administrative staff

3) Co-operative societies

- Administrative staff
- Director
- Members

Part B

Syllabus Prescribed for 2024-25 Year UG Programme

Programme: B.A.

Subject : Co-operation

SEMESTER V

Code of the Course / Subject	Title of Total Course / Subject	Total Number of period
1027 / co-operation	Co-operative Laws, book and keeping and accountancy	75

COS

- Students will be able to understand various types of co-operative membership
- Students will be able to evaluate the functions of Co-operative societies and also objectives of co-operative societies.
- Students will understand difference between functions of various membership.
- Students will get the knowledge about scope of co-operative accounting
- Students will study Co-operative movement in India & Maharashtra

- UNIT I** : Brief History of Co-operative Legislations in India.
 i) Indian Co-operative Act 1904 : Main Provisions of Indian Co-operative Act 1904. etc.
 ii) New Indian Co-operative Act-1912 : Main Provisions of Indian Co-operative Act 1912 etc.
- UNIT II** : Maharashtra State Co-operative Act-1960
 Rules and Regulations their Under Registration of Co-operative Societies. Bye Laws. Membership. Types of Member
 Salient features of Multi State Co-operative Societies Act 2002
- UNIT III** : Co-operative Accounting
 t) Introduction of Book Keeping and Accountancy Meaning and Definition. Objectives. Importance and Utility.
 ii) Methods of Book Keeping Indian System. Single Entry System. Double Entry System.
- UNIT IV** : Maintenance of Accounts
 i) Journal Meaning. Importance. Functions. Objectives,
 ii) Journalizing Preparation of Journal
- UNIT V** : i) Subsidiary Books Meaning, Advantages, Objectives. Kinds of Subsidiary Books. Maintenance of Accounts 6
 ii) Cash Book Meaning. Importance. Kinds of Cash Book.
- SEM CO'S** : Students will get the practical knowledge of working methods and objectives of various co-operative societies.
 The skill of field Survey in research will be developed among the students.
- ACTIVITIES** : Students will be prepare project report on “co-operative accounting of specific co-operative society.
 Students will be used techniques of field Survey (Questionnaire & interaction with employees and members of co-operative societies.

Course material/Learning Co-operative society Learning resources.

BOOKS RECOMMENDED

- 1) Co-operative in India Memorial C. B. and R. D. Seksena
- 2) Theory and practice of co-operative in India and abroad Vol. I, II and III Pro. K. R. Kulkarni
- 3) सहकाराचा विकास प्रा. मोहन सराफ, डॉ. रुपा शहा
- 4) सहकार प्रा. मोहन सराफ, ना. मा. आचार्य
- 5) सहकार प्रा. मोहन सराफ, रमेश दापके
- 6) सहकाराचा विकास प्रा. सी. जे. जोशी
- 7) सहकाराची रूपरेषा वनमाली सरोदे
- 8) सहकार : तत्त्वे आणि व्यवहार डॉ. गोस. स. कामत, डॉ. सी. बी. मेमोरीया
- 9) सहकार प्रा. डॉ. रुपा शहा, डॉ. बी. एच. दामजी
- 10) सहकार परिचय डॉ. कापर्डेकर, जोशी

Syllabus Prescribed for 2024-25 Year

UG Programme

Programme: B.A.

SUBJECT : CO-OPERATION

Semester VI

Code of the Course / Subject	Title of Total Course / Subject	Total Number of period
1027 co-operation	Co-operative Accounting and Audi	75

CO's

- Students will get the knowledge of co-operative accounting and audit
- Students will acquire the theoretical Knowledge and understand the evolution accounting system and co-operative society,
- Students will gain the insight knowledge about co-operative society meeting.
- Students will become aware about role of co-operative meeting day to day management of co-operative society
- Students will understand role of NABARD and previous role

- Note :** The Examination in Co-operation will comprise One Theory Paper. Theory Paper shall be Hours duration and shall carry 80 Marks and 20 Marks for Internal Assessment to be given subject Teacher. The Following syllabus is prescribed on the basis of Five Lectures per week
- UNIT I** : Maharashtra State Co-operative Societies Act - 1960 6 Rules and Regulations. Under Meeting of Co-operative Societies 6 Statutory Meeting. Amravati Special General Meeting, Last General Meeting and Directors Quorum. Minutes and Methods of Resolution.
- UNIT II** : Maintenance of Accounts —
 i) Ledger 6 Meaning. Need. Importance. Objectives and Advantages it) Bank Reconciliation Statement 6 Meaning. Need. Importance. Ban Reconciliation Statement.
- UNIT III** : Trial Balance -
 i) Meaning. Definition. Purpose. Advantages.
 ii) Types of Trial Balance
 iii) Preparation of Trial Balance.
- UNIT IV** : Final Accounts -
 Trading Accounts. Profit and Los Ac cunts and Balance Sheet d M Objectives. Importance, Advantages.
 (ii) Preparation Trading Account. Profit and Loss Account. Prof and Balance Sheet.
- UNIT V** : Co-operative Audit -
 i) Meaning. Definition. Objectives and Importance of Audit. Various Types of Cooperative Audit - Statutory Audit. Continuous Audit. Internal Audit. Audit Class. Audit Certificate.
 ii) Powers Duties And Responsibilities of Co-operative A' _
- SEM CO'S** : Students will get the Laws and Accounting knowledge of co-operative banking in India.
 The skill of field Survey in research will be developed among the students.
- ACTIVITIES** : Students will be visited co-operative Credit societies and banks. Students will be prepare project basis on field visited co-operative Credit societies and banks an accounting system. Students will be used techniques of field Survey (Questionnaire & interaction with employees and members of co-operative banks)
 OR
 Internship in Co-operative bank for five working days

BOOKS RECOMMENDED

- 1) Co-operation in India Memoria C.B. and R.D. Seksena
- 2) Maharashtra Co-operative Societies Act-1960 G.M. Divekar (Vol. I and II)
- 3) सहकारी कायदा सौ. विद्या घाणेकर
- 4) सहकारी कायदा मार्ग मित्र सौ. रजनी गोखले
- 5) महाराष्ट्र सहकारी संस्था अधिनियम १९६० व त्या खालील नियम १९६१ – अँड. प्रताप चव्हाण
- 6) बहुराज्यीय सहकारी संस्थांचा कायदा २००२ य.श. जोशी
- 7) The Multi 6 State Co-operative Societies Act 6 2002. Prof. K. L. Fale.
- 8) जमाखर्चाचे विवरण लांजेवार, उखळकर.
- 9) पुस्तपालन व लेखाकर्म जिभकाटे आणि आष्टीकर