Sant Gadge Baba Amravati University Amravati

NEP 2026-27 – Teaching Learning Scheme (Major/Minor 4 credit titles – 100 marks Evaluation)
Faculty: Humanities, Subject – Co-operation. (610)
Three years – Six semester Bachelor's Degree Programme Level 4.5

First Year Semester – I

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload (Hrs/week)	Vertical workload (Hrs/week)	Maximum Marks		
									External	Internal	Tottal
Classroom Teaching/Lab work(Practical) Outdoor/Field	A and B	Major/Minor DSC-Cooperation	Theory -1	610201	An Outline of Cooperation	4	4	8	60	40	100
	A and B	Minor	Theory -1	-	-	4	4		60	40	100
	C	Generic/Open Elective Course	Theory -1	-	-	2	2	4	--	30+20	50
			Theory -2	-	-	2	2		--	30+20	50
	D	SEC	Theory	-	-	2	2	2	--	30+20	50
	E	AEC-English	Theory	-	-	1	2	8	--	15+10	25
		AEC-MIL	Theory	-	-	1	2		--	15+10	25
		IKS- Generic	Theory	-	Indian Knowledge System	2	2		--	30+20	50
		VEC	Theory	-	Environment Studies	2	2		--	30+20	50
	F	CC	Outdoor	-	-	2	4	4			
		Total				22					500

Sant Gadge Baba Amravati University Amravati

NEP2026-27 – Teaching Learning Scheme (Major/Minor 4 credit titles – 100 marks Evaluation)
Faculty: Humanities, Subject – Cooperation (610)
Three years – Six semester Bachelor's Degree Programme

First Year Semester – II Level 4.5

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload (Hrs/week)	Vertical workload (Hrs/week)	Maximum Marks		
									External	Internal	Total
Classroom Teaching/Lab work(Practical)	A & B	Major/Minor DSC- Cooperation	Theory -2	610202	Cooperative movement in foreign countries	4	4	8	60	40	100
Outdoor/Field	A & B	Minor/ Major DSC- Cooperation	Theory -2	-	-	4	4		60	40	100
	C	Generic/Open Elective Course	Theory -3	-	-	2	2	4	--	30+20	50
			Theory -4	-	-	2	2		--	30+20	50
	D	VSC/VSEC	Theory-1	-	-	2	2	4	--	30+20	50
		SEC	Theory-2	-	-	2	2		--	30+20	50
	E	AEC-English	Theory-2	-	-	1	2	6	--	15+10	25
		AEC-MIL	Theory-2	-	-	1	2		--	15+10	25
		VEC	Theory-2	-	-	2	2		--	3-+20	50
	l	CC	Outdoor	-	-	2	4	4	--	--	--
		Total				22					500

Sant Gadge Baba Amravati University Amravati

NEP2026-27 – Teaching Learning Scheme (Major/Minor 4 credit titles – 100 marks Evaluation)

Faculty: Humanities, Subject – Cooperation (610)

Three years – Six semester Bachelor's Degree Programme

Second Year Semester – III (Level 5.0)

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload (Hrs/week)	Vertical workload (Hrs/week)	Maximum Marks		
									External	Internal	Total
Classroom Teaching/Lab work(Practical) Outdoor/Field	A	MajorDSC-Cooperation	Theory -3	610203	Agriculture and Rural Co-operatives	4	4	8	60	40	100
			Theory -4	610204	Industrial Co-operatives and Processing Industries	2	2		30	20	50
		IKS- Major	Theory -	610205	Traditional Indian Cooperation and it's Modern Relevance	2	2		30	20	50
	B	Minor	Theory -3	610251	Consumer and Urban Cooperatives.	4	4	4	60	40	100
	C	Generic/Open Elective Course	Theory -5	-	-	2	2	2	--	30+20	50
	D	VSC	Theory-2	-	-	2	2	2	--	30+20	50
	E	AEC-English	Theory-3	-	-	1	1	2	--	15+10	25
		AEC-MIL	Theory-3	-	-	1	1		--	15+10	25
	F	FP/CES	Project	610286	Study of gram panchayat	2	4	8	--	50	50
		CC	Outdoor	-	-	2	4		--	--	--
		Total				22					500

Sant Gadge Baba Amravati University Amravati

NEP2026-27 – Teaching Learning Scheme (Major/Minor 4 credit titles – 100 marks Evaluation)
Faculty: Humanities, Subject – Cooperation (610)
Three years – Six semester Bachelor's Degree Programme

Second Year Semester – IV (Level 5.0)

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload (Hrs/week)	Vertical workload (Hrs/week)			
									External	Internal	Total
Classroom Teaching/Lab work(Practical) Outdoor/Field	A	Major/ DSC-Cooperation	Theory -5	610206	Cooperative Banking	4	4	8	60	40	100
			Theory -6	610207	Types of Co-operative Banks and It's Functions	2	2		60	40	100
	B	Minor	Theory -4	610252	Co-operative Education and Training	4	4	4	60	40	100
	C	Generic/Open Elective Course	Theory -6	-	-	2	2	2	--	30+20	50
	D	VSC	Theory-3	-	-	2	2	2	--	30+20	50
	E	AEC-English	Theory-4	-	-	1	2	4	--	15+10	25
		AEC-MIL	Theory-4	-	-	1	2		--	15+10	25
	F	FP/CES	Project-2	610287	Co-operative survey	2	4	8	--	50	50
		CC	Outdoor	-	-	2	4		--	--	--
		Total				22					500

Sant Gadge Baba Amravati University Amravati

NEP2026-27 – Teaching Learning Scheme (Major/Minor 4 credit titles – 100 marks Evaluation)

Faculty: Humanities, Subject – Cooperation (610)

Three years – Six semester Bachelor's Degree Programme

Third Year Semester – V (Level 5.5)

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload (Hrs/week)	Vertical workload (Hrs/week)			
									External	Internal	Total
Classroom Teaching/Lab work(Practical) Outdoor/Field	A	Major/ DSC-Cooperation	Theory -7	610208	Cooperative legislation and Management	4	4	12	60	40	100
			Theory -8	610209	Co-operative Accounting and Book Keeping	4	4		60	40	100
		Major/ Elective Students Select any one	Theory -El -A	610210	Establishment of Cooperatives	4	4		60	40	100
			Theory -El -B	610211	Cooperative Administration						
	B	Minor/ DSC-Cooperation	Theory -5	610253	Fundamental of Cooperative legislation and Accounting	4	4	4	60	40	100
	D	VSC	Theory-4	-	-	2	2	4	--	30+20	50
		SEC	Theory-3	-	-	2	2		--	30+20	50
	F	FP/CES	Project-3	610288	study of self –help group & govt. scheme	2	4	4	--	50	50
		*Special Theory	*Special Theory	-	Foundation of Artificial Intelligence	2	2	2	--	50	50
		Total				24					600

Sant Gadge Baba Amravati University Amravati

NEP 2026-27 – Teaching Learning Scheme (Major/Minor 4 credit titles – 100 marks Evaluation)
Faculty: Humanities, Subject – Cooperation (610)
Three years – Six semester Bachelor's Degree Programme

Third Year Semester – VI (Level- 5.5)

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload (Hrs/week)	Vertical workload (Hrs/week)	External	Internal	Total
Classroom Teaching/Lab work(Practical) Outdoor/Field	A	Major/ DSC-Cooperation	Theory -9	610212	Co-operative Law and Fundamental of Accounting	4	4	12	60	40	100
			Theory -10	610213	Co-operative Audit and Final Accounts	4	4		60	40	100
		Major/ Elective Students Select any one	Theory -El -C	610214	Success stories of people led Cooperatives	4	4		60	40	100
			Theory -El -D	610215	Apex Cooperative Institute in India						
	B	Minor/ DSC-Cooperation	Theory -6	610254	Co-operative Accounting and Audit	4	4	4	60	40	100
	D	VSC Cooperation	Theory-5	-	-	2	2	2	--	30+20	50
	F	Internship / Apprenticeship	Internship/ OJT	610291	OJT	4	8	8	--	--	--
		Total				22		26			450

Sant Gadge Baba Amravati University Amravati

NEP- 2026-27 Faculty- Humanities Subject – Cooperation

Title of Papers – MAJOR

CLASS	SEMESTER	CREDITS	COURSE CODE	COURSE NAME	TEACHING HRS	EXAM. DURATION	MAX.MARKS
1ST	I	04	610201	AN OUTLINE OF COOPERATION	60	3 HRS	TH60,INT40=100
	II	04	610202	CO-OPERATIVE MOVEMENT IN FOREIGN COUNTRIES	60	3 HRS	TH60,INT40=100
2nd	III	04	610203	Agriculture and Rural Cooperatives	60	3 Hrs	Th60,int40=100
		02	610204	Industrial Co-operatives and Processing Industries	30	2 Hrs	Th30,int20=50
		02 IKS	610205	Traditional Indian Cooperation and it's Modern Relevance.	30	2 Hrs	Th30,int20=50
	IV	04	610206	Co-operative Banking	60	3 Hrs	Th60,int40=100
		04	610207	Types of Co-operative Banks and it's Functions	60	3 Hrs	Th60,int40=100
3rd year	V	04	610208	Co-operative Legislation and Management	60	3 Hrs	Th60,int40=100
		04	610209	Co-operative Accounting and Book Keeping	60	3 Hrs	Th60,int40=100
		04 Elective-A	610210	Establishment of Cooperatives	60	3 Hrs	Th60,int40=100
		04 Elective-B	610211	Co-operative Administration	60	3 Hrs	Th60,int40=100

	VI	04	610212	Co-operative Law and Fundamental of Accounting	60	3 Hrs	Th60,int40=100
		04	610213	Co-operative Audit and Final Accounts	60	3 Hrs	Th60,int40=100
		04 Elective-C	610214	Success stories of people led Cooperatives	60	3 Hrs	Th60,int40=100
		04 Elective-D	610215	Apex Cooperative Institute in India	60	3 Hrs	Th60,int40=100

Sant Gadge Baba Amravati University Amravati

NEP- 2026-27 Faculty- Humanities Subject – Cooperation

Title of Papers – MINOR

class	semester	credits	Course code	Course name	Teaching Hrs	Exam. Duration	Max.Marks
II YEAR	III	04	610251 [Minor-3]	Consumer and Urban Cooperatives	60	3 Hrs	Th60,int40=100
	IV	04	610252 [Minor-4]	Co-operative Education and Training	60	3 Hrs	Th60,int40=100
III YEAR	V	04	610253 [Minor-5]	Fundamental of Cooperative legislation and Accounting	60	3 Hrs	Th60,int40=100
	VI	04	610254 [Minor-6]	Co-operative Accounting and Audit	60	3 Hrs	Th60,int40=100

Sant Gadge Baba Amravati University Amravati

NEP- 2026-27 Faculty- Humanities Subject – Cooperation

Title – FILED PROJECT/COMMUNITTE ENGEGMENT PROGRAMME

class	semester	credits	Course code	Course name	Teaching Hrs	Exam. Duration	Max. Marks
I	I	0	-	-	-	-	-
	II	0	-	-	-	-	-
II	III	2	610286	Study of Cooperatives	4	-	50
	IV	2	610287	Village survey[social problem]	4	-	50
III	V	2	610288	study of self –help group & govt. scheme	4	-	50
	VI	0	-	-	-	-	-

Sant Gadge Baba Amravati University Amravati

NEP- 2026-27 Faculty- Humanities Subject – Cooperation

Examination & Evaluation

<table>
<tr><th>Course</th><th>Mode</th><th>Marks</th><th>Number & Mark of Question /</th></tr>
<tr><td rowspan="3">(Major/Minor)
04 Credits</td><td>Theory papers</td><td>60</td><td>1) Long answers 02 Question on any 02 Unit.
(10 Marks×2 Unit×01 Que.=20 Marks)

2) Short answers 04 Question on any 04 Unit.
(5 Marks× 4 Unit× 2 Que. =40 Marks)

Note: (Internal choice based. (ie. Solve any Two question from following questions.)</td></tr>
<tr><td>Internal Examination</td><td>20</td><td>Assignment/Seminar/ Unit Test/Paper Writing/Group Discussion/Wall paper Presentation / Govt. office visit/Participation in Public Administration Conference/ Participation in Departmental Activity.(Department / College choose Any Two for Internal Evaluation)</td></tr>
<tr><td></td><td>20</td><td>20 Marks for MCQ Type Exam :
04 Unit × 03 MCQ = 12
02 Unit × 04 MCQ = 08

Note :
1) This MCQ’s should ask on all units.
2) Mode of Exam Offline or Online</td></tr>
<tr><td rowspan="2">IKS VSEC SKILL 02 Credit</td><td>Theory papers</td><td>30</td><td>1) Long answers 02 Question on any 01 Unit.
(07 Marks×2 Que. =14 Marks)

2) Short answers 04 Question on any 01 Unit.
(4 Marks× 4 Que. = 16 Marks)</td></tr>
<tr><td>Internal Examination</td><td>20</td><td>Assignment/Seminar/ Unit Test/Paper Writing/Group Discussion/Wall paper Presentation / Govt. office visit/Participation in Public Administration Conference/ Participation in Departmental Activity.(Department / College choose Any Two for Internal Evaluation)</td></tr>
<tr><td rowspan="2">(OE) 02 Credit</td><td>Theory papers</td><td>30</td><td>1) Long answers 02 Question on any 02 Unit.
(7 Marks×2 Unit×1 Que.=14 Marks)

2) Short answers 04 Question on any 02 Unit.
(4 Marks×2 Unit×2 Que. = 16 Marks)

Note: (Internal choice based. (ie. Solve any Two question from following questions.)</td></tr>
<tr><td rowspan="2">Internal Examination</td><td>20</td><td>Assignment/Seminar/ Unit Test/Paper Writing/Group Discussion/Wall paper Presentation / Govt. office visit/Participation in Public Administration Conference/ Participation in Departmental Activity.(Department / College choose Any Two for Internal Evaluation)</td></tr>
<tr><td>Field Project</td><td></td><td>1) Student should decide the topic for FP after discuss HOD.

(2) A student can seek Guidance from any Public Administration teacher working in this University area.

3) 50 marks for Project Writing</td></tr>
</table>

Syllabus

Sant Gadge Baba Amravati University Amravati

NEP2026-27 – Programme Humanities (B.A)

Course –Cooperation . Subject code: (610)

1. Introduction

Education is not merely a process of acquiring knowledge; it is a means of preparing responsible citizens capable of contributing to social and economic development. The National Education Policy (NEP) emphasizes multidisciplinary learning, skill development, employability, entrepreneurship and community engagement. In this context, the introduction of Co-operation as an academic subject is both timely and relevant.

The Co-operative Movement is one of the most successful socio-economic movements in India. It is founded on the principles of self-help, mutual assistance, democratic management, equality, social justice and collective welfare. Since the enactment of the Co-operative Credit Societies Act, 1904, the co-operative sector has played a transformative role in agriculture, banking, credit, dairy development, housing, marketing, consumer services and rural development.

Maharashtra has been a pioneer in the co-operative movement. Co-operative sugar factories, co-operative banks, dairy societies, housing societies and agricultural credit societies have significantly contributed to the economic progress of the state. Therefore, a systematic academic study of Co-operation is essential to help students understand the philosophy, structure, administration and practical functioning of co-operative institutions.

2. Need for Introducing the Subject

The growing importance of co-operative institutions in the Indian economy has created a demand for trained and knowledgeable human resources. Despite the vast network of co-operative organizations, there is a shortage of professionally educated personnel who understand co-operative laws, management practices and accounting systems.

The introduction of Co-operation as a subject will:

- Create awareness about the co-operative movement and its contribution to national development.
- Equip students with knowledge of co-operative legislation, administration and governance.
- Develop understanding of democratic and participatory management systems.
- Promote social responsibility, collective leadership and community development.
- Provide practical exposure to the functioning of co-operative institutions.
- Strengthen employability and entrepreneurial capabilities among students.

3. Academic Importance of the Subject

The study of Co-operation integrates knowledge from economics, commerce, management, law, rural development and social sciences. It offers students a multidisciplinary perspective and helps them understand the practical application of democratic and economic principles in society.

The subject enables students to:

- Understand the historical evolution of the co-operative movement.
- Study co-operative legislation and institutional frameworks.
- Learn the principles of co-operative management and administration.
- Gain knowledge of co-operative accounting and record maintenance.
- Understand the role of co-operatives in sustainable and inclusive development.

4. Social and Economic Relevance

Co-operatives have emerged as powerful instruments of socio-economic transformation. They empower farmers, workers, artisans, women and marginalized communities by providing access to credit, markets, housing and essential services.

The subject contributes to:

- Rural and agricultural development.

- Financial inclusion and economic empowerment.
- Poverty alleviation and employment generation.
- Promotion of democratic values and collective action.
- Sustainable and inclusive growth.
- Community participation in development processes.

5. Employment and Career Opportunities

The co-operative sector offers a wide range of employment opportunities at local, state and national levels. Students completing courses in Co-operation may find career opportunities in:

- Co-operative Banks
- District Central Co-operative Banks
- State Co-operative Banks
- Credit Co-operative Societies
- Agricultural Co-operative Societies
- Dairy Co-operative Societies
- Marketing Co-operative Societies
- Housing Co-operative Societies
- Consumer Co-operative Organizations
- Farmer Producer Organizations (FPOs)
- Government Departments of Co-operation
- Rural Development Agencies
- NABARD and allied institutions
- Non-Governmental Organizations (NGOs)
- Co-operative Education and Training Institutes

The subject also encourages entrepreneurship, self-employment and leadership development through community-based economic enterprises.

6. Skill Development and Experiential Learning

In accordance with the objectives of the National Education Policy, the subject provides opportunities for experiential learning through:

- Field Visits
- Survey Projects
- Case Studies
- Interaction with Co-operative Leaders and Employees
- Preparation of Project Reports
- Study of Annual Reports and Institutional Performance

Such activities bridge the gap between theoretical knowledge and practical application.

7. Expected Outcomes

After completing the course, students will:

- Understand the philosophy, principles and values of co-operation.
- Acquire knowledge of co-operative legislation and governance.
- Develop awareness of accounting and management practices in co-operatives.
- Gain practical exposure to the functioning of co-operative institutions.
- Enhance employability, leadership and entrepreneurial skills.
- Contribute effectively to community development and nation-building.

PSOs (Programme Specific Outcomes) Co-operation

1. 1.To make students understand the philosophy, principles and values of the co-operative movement.
2. 2.To provide opportunities to learners to analyze and evaluate the functioning of various co-operative institutions.
3. 3.To develop organizational knowledge, managerial abilities and practical skills related to co-operative administration.
4. 4.To impart knowledge about successful co-operative models and programmes for socio-economic development.
5. 5.To familiarize students with the problems, needs and aspirations of members and stakeholders of co-operative organizations.
6. 6.To make learners understand the concept, structure, objectives and various aspects of co-operation

and co-operative development.

7. 7.To create awareness about important co-operative schemes, policies and their implementation.
8. 8.To equip learners with various methods, techniques and skills required for effective management and development of co-operative institutions.
9. 9.To develop knowledge of co-operative education, training programmes and extension activities among students.
10. 10.To make students understand leadership, governance, member participation and extension services in co-operative organizations. .

Course Outcomes

After completing the course, students will:

- Understand the philosophy, principles and values of co-operation.
- Acquire knowledge of co-operative legislation and governance.
- Develop awareness of accounting and management practices in co-operatives.
- Gain practical exposure to the functioning of co-operative institutions.
- Enhance employability, leadership and entrepreneurial skills.
- Contribute effectively to community development and nation-building

Sant Gadge Baba Amravati University Amravati
B.A FIRST YEAR SEM-1 (610201)

MAJOR THEORY-1

Level	Semester	Course Code	Title of the Course / Subject	Credits	Teaching Hours	Exam Duration	Max Marks
	I	610201	An Outline of Cooperation	4	60	3Hrs	Th60+ In40= 100

Objectives
1. Students will be able to understand meaning & definition of co-operation.
2. Students will be able to evaluate the functions of Co-operative societies and also objectives of co-operative societies.
3. Students will understand principles & values of co-operation.
4. Students will get knowledge about the business organizations & Co-operative.
5. Students will understand and compare co-operative movement in India & Maharashtra.
6. Students will get the knowledge about the business organizations & Co-operative Organizations.
7. Students will study Co-operative movement in India & Maharashtra.

Course Outcomes (COs)
1. Students will be able to understand meaning & definition of co-operation.
2. Students will be able to evaluate the functions of Co-operative societies and also objectives of co-operative societies.
3. Students will understand principles & values of co-operation.
4. Students will get knowledge about the business organizations & Co-operative Organizations.
5. Students will study Co-operative movement in India & Maharashtra.

Syllabus

Unit	Content	Period
Unit I	A. Meaning & definition of Co-operation B. Characteristics of co-operation C. Importance of co-operation D. Need of co-operation	10
Unit II	A. Basis & principles of Co-operative principles B. General principles of co-operation C. Values of co-operation	10
Unit III	A. Business Organizations such as Sole Trader B. Partnership firm and Joint Stock Companies C. Co-operative societies D. Difference between firm and co-operative societies	10
Unit IV	A. Brief history of Co-operative movement in India B. Progress of co-operative movement C. Achievements of Co-operative movement D. Difficulties of Co-operative movement E. Measures to overcome the difficulties of Co-operative movement	10

Unit V	A. Brief History of Co-operative movement in Maharashtra B. Progress of co-operative movement in Maharashtra C. Problems of co-operative movement D. Measures to overcome the difficulties of co-operative movement E. Movement – Achievement of co-operative movement in Maharashtra	10
Unit VI	A. Structure of Co-operative Societies B. Primary Co-operative Societies C. Objective of Co-Operative Structures D. District co-operative Society & State Co-Operative Society	10

Sant Gadge Baba Amravati University, Amravati

Faculty: Humanity

Teaching Learning & Evaluation Scheme for the Degree of Bachelor of Arts (Three Year Six Semester Bachelor Degree Programme)

Cooperation (610)

NEP - 2026 - 2027 Syllabus Prescribed for B.A. Part-I Semester-II

Co-operative Movement in foreign countries (610202)

MAJOR THEORY-2

Level	Semester	Title of the Course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	II	Co-operative Movement in foreign countries	61020 2	4	60	3Hrs	Th60+ In40= 100

OBJECTIVES

1. Students will gain insight into the co-operative movement and understand the evolution and growth of co-operative movement in the world.
2. Students will gain insight into co-operative pioneers, role, functions and growth of co-operative movement in Japan, China, Russia and Israel.
3. Students will become aware about movement and history of co-operative societies in foreign countries.
4. Students will understand worldwide scope of co-operation.

SYLLABUS

UNIT I : ENGLAND

A. Industrial Revolution and its effect
B. Robert Owen and Communities Colonies
C. Rochdale Equitable Pioneers Society
D. Co-operative Farming

Workload Allotted : 10 Hrs. Weightage of Marks : 10

UNIT II : GERMANY

A. Development of Co-operative Credit Societies and Schulze Delitzsch Model
B. Raiffeisen and Delitzsch Model of Raiffeisen and Co-operative Societies
C. Housing Co-operative Societies
D. Consumer Co-operative Societies

Workload Allotted : 10 Hrs. Weightage of Marks : 10

UNIT III : CO-OPERATIVE MOVEMENT IN JAPAN

A. Industrial Co-operative Societies
B. Multipurpose Co-operative Societies
C. Central Co-operative Bank
D. Consumer Co-operative Movement

Workload Allotted : 10 Hrs. Weightage of Marks : 10

UNIT IV : CO-OPERATIVE MOVEMENT IN RUSSIA

A. Brief History
B. Consumer Co-operative Societies
C. Agricultural Co-operative Societies
D. Types of Organization

Workload Allotted : 10 Hrs. Weightage of Marks : 10

UNIT V : CO-OPERATIVE MOVEMENT IN RUSSIA

A. Collective Farming
B. Laborers
C. Consumer Co-operative Society
D. Other Co-operative Society

Workload Allotted : 10 Hrs. Weightage of Marks : 10

UNIT VI : CO-OPERATIVE MOVEMENT IN ISRAEL

A. Co-operative Farming – Kibbutz
B. Moshav
C. Moshav Ovdim
D. Moshav Shitufi

1. COURSE OBJECTIVES

1. To introduce students to the concepts of co-operation and community development.
2. To understand the role of co-operative institutions in improving the socio-economic conditions of communities.
3. To study the principles, structure and functions of co-operative organizations.
4. To examine community development programmes and people's participation in development activities.
5. To develop awareness about rural and urban development through co-operative efforts.
6. To encourage students to participate in community-oriented and co-operative initiatives.

COURSE OUTCOMES (COs)

1 Explain the basic concepts and principles of co-operation and community development.
2. Describe the role of co-operative organizations in social and economic development.
3. Analyze the importance of people's participation in community development programmes.
4. Understand various rural and urban development initiatives.
5. Evaluate the contribution of co-operatives in sustainable community development.
6. Apply the knowledge of co-operation for solving local community issues.

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI

B.A. SEMESTER-III(NEP)

Faculty of Humanities

Cooperation

MAJOR

COURSE CODE - 610203

Course Title - Major (Theory- III)- Agriculture and Rural Cooperatives

Level	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	MaxMarks
	III	**Major-III (Theory) agriculture and rural cooperatives**	**610203**	4	60	3Hrs	60+40 =100

COURSE OBJECTIVES

- To introduce students to the concepts and principles of agricultural and rural co-operation.
- To understand the historical development and role of rural co-operatives in India.
- To provide knowledge of service co-operative societies and their functions.
- To familiarize students with co-operative farming and co-operative marketing.
- To understand the importance of agricultural processing co-operatives and co-operative industries.
- To develop awareness regarding the contribution of co-operatives to rural development.
- COURSE OUTCOMES
- After successful completion of the course, students will be able to:
- Understand the concept, principles, and significance of agricultural and rural co-operation.
- Explain the structure and functions of service co-operative societies.
- Analyze different types of co-operative farming and their benefits.
- Understand the role of co-operative marketing in agricultural development.
- Evaluate the contribution of agricultural processing co-operatives.
- Appreciate the success stories and achievements of co-operative industries.

SYLLABUS

UNIT I : INTRODUCTION TO AGRICULTURAL AND RURAL CO-OPERATION

- Concept and Principles of Co-operation
- Agricultural and Rural Co-operation: Meaning and Importance
- Historical Development of Rural Co-operation
- Growth of Co-operative Movement in India
- Role of Co-operatives in Rural Development
- Structure of Agricultural and Rural Co-operatives

UNIT II : SERVICE CO-OPERATIVE SOCIETIES

- Nature and Characteristics of Service Co-operative Societies
- Objectives of Service Co-operative Societies
- Functions and Activities of Service Co-operatives
- Role of Service Co-operatives in Rural Economy
- Service Co-operative Movement in Maharashtra
- Service Co-operative Movement in India

UNIT III : CO-OPERATIVE FARMING

- Concept of Co-operative Farming
- Need and Importance of Co-operative Farming
- Types of Co-operative Farming
- Advantages and Limitations of Co-operative Farming
- Case Studies of Successful Co-operative Farming
- Role of Co-operative Farming in Agricultural Development

UNIT IV : CO-OPERATIVE MARKETING SOCIETIES

- Concept and Need for Co-operative Marketing
- Objectives and Functions of Co-operative Marketing Societies
- Agricultural Produce Marketing through Co-operatives
- Problems of Agricultural Marketing
- Role of Co-operative Marketing in Rural Development
- Marketing Federations and Their Functions

UNIT V : AGRICULTURAL PROCESSING CO-OPERATIVES

- Concept of Agricultural Processing Co-operatives
- Importance of Agro-Processing Industries
- Co-operative Oil Mills
- Co-operative Pulse Mills
- Co-operative Food Processing Units
- Role of Processing Co-operatives in Value Addition and Rural Employment

UNIT VI : CO-OPERATIVE INDUSTRIES AND SUCCESS STORIES

- Concept and Importance of Co-operative Industries
- Types of Co-operative Industries
- Successful Co-operative Industrial Models in India
- Case Studies of Co-operative Success Stories
- Contribution of Co-operative Industries to Rural Development
- Challenges and Future Prospects of Co-operative Industries

SUGGESTED ACTIVITIES

- Visit to Agricultural and Rural Co-operative Societies.
- Study of Service Co-operative Societies in Maharashtra.
- Preparation of a Project Report on Co-operative Farming.
- Analysis of Co-operative Marketing Practices.
- Field Visit to Agricultural Processing Co-operative Units.
- Seminar on Success Stories of Co-operative Industries.

Teaching Hours : 60
Theory : 60 Marks
Internal Assessment : 40 Marks
Total : 100 Mark

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-III(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610204
Course Title – Major (Theory- IV) -
Industrial Cooperation and Processing Industries

Level	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	III	Major-IV (Theory) Industrial Co-operatives and Processing Industries	**610204**	2	30	2 Hrs	30+20 =50

COURSE OBJECTIVES
- To introduce students to the concept and importance of industrial co-operatives.
- To understand the historical development of industrial co-operatives in India.
- To provide knowledge about different types of industrial co-operative societies and their functioning.
- To familiarize students with dairy, sugar, textile, handloom, fisheries, and forest-based co-operatives.
- To understand the role of co-operatives in industrial and economic development.
- To develop awareness regarding successful co-operative movements and industries in India.

COURSE OUTCOMES
- After successful completion of the course, students will be able to:
- Understand the concept, need, and significance of industrial co-operatives.
- Explain the history and development of industrial co-operatives in India.
- Analyze the structure, types, and working of industrial co-operative societies.
- Evaluate the contribution of dairy and sugar co-operatives to rural and industrial development.
- Understand the role of textile, handloom, fisheries, and forest-based co-operatives.
- Appreciate the achievements and success stories of co-operative industries in India.
-

SYLLABUS
UNIT I : INTRODUCTION TO INDUSTRIAL CO-OPERATION
- Introduction to Industrial Co-operation
- Concept and Need for Industrial Co-operatives
- History of Industrial Co-operatives in India
- Industrial Co-operative Societies: Meaning and Importance
- Types of Industrial Co-operative Societies
- Working and Management of Industrial Co-operatives
- Small Scale Industries and Co-operatives

UNIT II : DAIRY CO-OPERATIVE MOVEMENT IN INDIA
- Introduction to Dairy Co-operatives
- Development of Dairy Co-operatives in India
- Dairy Co-operative Movement in India
- Structure and Functions of Dairy Co-operative Societies
- Amul Co-operative Model
- Other Successful Dairy Co-operative Stories in India

UNIT III : SUGAR CO-OPERATIVE MOVEMENT AND SUGAR INDUSTRIES
- Introduction to Sugar Co-operatives
- Sugar Co-operative Movement in India
- Role of Co-operatives in Sugar Industry
- Development of Co-operative Sugar Factories
- Co-operative Sugar Factories in Maharashtra
- Contribution of Sugar Co-operatives to Rural Development

UNIT IV : TEXTILE AND HANDLOOM CO-OPERATIVES

- Introduction to Textile Co-operatives
- Introduction to Handloom Co-operatives
- Objectives and Functions of Textile and Handloom Co-operatives
- Co-operative Textile Mills in India
- Examples of Co-operative Mills in Maharashtra
- Handicraft and Handloom Co-operative Societies in Maharashtra
- Project Report on Successful Industrial Co-operative Models.

Teaching hours - 30	Theory = 30 Internal = 20

Recommended Books / Reference Books

English Books

1. C.B. Mamoria and R.D. Saxena – Theory and Practice of Co-operation in India and Abroad, Volumes I, II and III.
2. Prof. K.R. Kulkarni – Co-operation: Principles and Practice.
3. Prof. K.R. Kulkarni – Co-operative Movement in India.
4. N.M. Acharya – Co-operation and Rural Development.
5. Sarkar and Mohan – Co-operative Organization and Management.
6. Prof. C.J. Joshi – Co-operative Movement in India.
7. Yashwant Harne – Comprehensive Studies in Co-operation.
8. Government of India Reports on Co-operative Development.
9. National Co-operative Union of India (NCUI) Publications.
10. NCDC Publications on Industrial and Processing Co-operatives.

Marathi Books

1. प्रा. मोहन सराफ व डॉ. रूपा शहा- सहकाराचा विकास
2. सहकार- प्रा मोहन सराफ प्रा एन एम आचार्य
3. सहकार-प्रा मोहन सराफ प्रा रमेश दा.
4. समग्र सहकार-डॉ यशवंत हरणे
5. औ सहकाराचा विकास.-प्रा सी जे जोशी
6. सहकाराची रूपरेषा- वनमाला सरोदे
7. महाराष्ट्र राज्य सहकारी संघ व सहकार खात्याची प्रकाशने.

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-III (NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610205
Major- IKS – DSC – 610205

Course Title -Major- IKS – Traditional Indian Co-operative and its modern relevance

Leve l	Semester	Title of the course/ Subject	Course Code	Cred its	Teaching Hours	Exam Duratio n	Max Marks
	III	**Major-IKS** - Traditional Indian Cooperation and it's Modern Relevance	**610205**	2	30	2Hrs	Total=50 Theory=30 Internal=20

Course Objectives

- To understand the concept and historical foundations of cooperation in Indian society.
- To study traditional Indian cooperative systems and their socio-economic significance.
- To examine community-based approaches to resource management and social welfare.
- To analyze cooperative practices in trade, industry, and religious institutions.
- To explore the relevance of traditional cooperative values in contemporary development models.
- To understand the role of modern cooperative institutions in sustainable development.

Course Outcomes

- After successful completion of the course, students will be able to:
- Explain the concept and evolution of cooperation in India.
- Identify traditional forms of cooperation in rural and urban communities.
- Assess the contribution of cooperative practices to social welfare and economic development.
- Analyze traditional water management and environmental conservation systems.
- Evaluate the role of cooperative institutions in trade, agriculture, and community development.
- Examine the modern relevance of traditional Indian cooperative principles in the digital age.

Unit I: Cooperation in Action – India

- Concept of Cooperation in Indian Society
- Gram Swaraj
- Self-Service Centres
- Village Economy
- Shreni System (Guilds of Traders and Artisans)

Unit II: Community-Based Rural Cooperation

- Bhoodan and Gramdan Movements
- Land Distribution for Social Welfare
- Social Group and Community Farming
- Environmental Conservation through Collective Action
- Traditional Water Management
- Community Wells
- Step Well

Unit III: Trade and Industry-Based Cooperation

- Production and Marketing of Textiles
- Temple and Gurudwara-Based Cooperation
- Free Kitchen (Langar) and Donation System
- Indian Money Lending and Saving Practices

Unit IV: Modern Applications of Traditional Cooperation

- Dairy Cooperatives
- Self-Help Groups (SHGs)
- Digital Platforms for Cooperative Development
-

Teaching hours - 30	Theory – 30 Internal - 20

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-III(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610251
MINOR-III (THEORY) CONSUMER AND URBAN COOPERATIVES

	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	III	**Minor-III (Theory)** Consumer and Urban Cooperatives	**610251**	4	60	3Hrs	60+40= 100

COURSE OBJECTIVES
1. To understand the concept, principles and structure of Consumer Co-operatives.
2. To study the organization, management and functioning of Consumer Co-operative Societies.
3. To examine the role of Urban Co-operative Credit Societies and Urban Co-operative Banks.
4. To analyze the contribution of urban co-operatives in socio-economic development.
5. To understand regulatory, financial and governance aspects of urban co-operatives.
6. To develop practical knowledge regarding challenges and future prospects of consumer and urban co-operatives.

COURSE OUTCOMES
1. After successful completion of the course, students will be able to:
2. Explain the concepts and principles of consumer and urban co-operatives.
3. Understand the organizational and managerial aspects of consumer co-operatives.
4. Analyze the role of consumer co-operatives in consumer welfare and protection.
5. Describe the structure and functioning of urban co-operative credit institutions.
6. Evaluate the financial and regulatory framework of urban co-operatives.
7. Assess contemporary challenges and future opportunities in the co-operative sector.

SYLLABUS

UNIT – I Introduction to Consumer Co-operatives
1. Meaning, Definition and Characteristics of Consumer Co-operatives
2. History and Growth of Consumer Co-operative Movement in India
3. Principles and Objectives of Consumer Co-operatives
4. Importance of Consumer Co-operatives in Consumer Protection
5. Types of Consumer Co-operative Societies

UNIT – II Organization and Management of Consumer Co-operatives
1. Registration and Formation of Consumer Co-operative Societies
2. Membership, Rights and Responsibilities
3. Management Structure and Functions of Managing Committee
4. Procurement, Distribution and Pricing Policies
5. Consumer Stores and Super Markets under Co-operative Sector

UNIT – III Consumer Co-operatives and Consumer Welfare
1. Role of Consumer Co-operatives in Consumer Education
2. Quality Control and Consumer Satisfaction
3. Consumer Protection Act and Consumer Rights
4. Challenges before Consumer Co-operatives
5. Digitalization and Modern Retailing in Consumer Co-operatives

UNIT – IV Urban Co-operatives: Concept and Development
1. Meaning and Features of Urban Co-operatives
2. Growth and Development of Urban Co-operative Movement in India
3. Urban Co-operative Credit Societies
4. Urban Co-operative Banks: Objectives and Functions

5. Role of Urban Co-operatives in Urban Economy

UNIT – V Management and Regulation of Urban Co-operatives

1. Organizational Structure of Urban Co-operative Banks
2. Sources of Funds and Financial Management
3. Loan Policies and Credit Management
4. Supervision and Regulation by RBI and Co-operative Department
5. Governance and Audit of Urban Co-operatives

UNIT – VI Contemporary Issues and Future Prospects

1. Urbanization and Co-operative Development
2. Financial Inclusion through Urban Co-operatives
3. Technology and Digital Banking in Urban Co-operatives
4. Problems and Challenges of Consumer and Urban Co-operatives
5. Future Prospects and Reforms in Co-operative Sector

REFERENCES

1. Mathur, B.S. – Co-operation in India
2. Krishnaswami, O.R. – Fundamentals of Co-operation
3. Mamoria, C.B. – Co-operation in India
4. Indian Co-operative Movement – Government Publications
5. RBI Reports on Urban Co-operative Banks
6. National Co-operative Development Corporation (NCDC) Publications
7. Vaidyanathan Committee Report on Co-operative Credit Institutions
8. Consumer Protection Act and Related Publications

Teaching Hours-60	**Theory** = 60 **Marks** **Internal** = 40 **Marks**

-----XXXX----

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-III(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610206
B.A. SEMESTER- IV(NEP)

Course Title-Major (Theory-V)- Cooperative Banking

	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	IV	**Major-V (Theory)** Cooperative Banking	**610206**	4	60	3Hrs	60+40 =100

Course Objectives:
1. To make students understand the concept, structure and types of Co-operative Banking in India.
2. To make students understand the role and functions of Primary Agricultural Credit Societies, District Central Co-operative Banks and State Co-operative Banks.
3. To develop knowledge about Co-operative Administration, management and governance of co-operative institutions.
4. To make students understand the legal framework, policies and regulatory provisions related to Co-operative Banking and Administration.

Course Outcomes:
1. Students would understand the concept, structure and various types of Co-operative Banks.
2. Students would develop knowledge about the functioning, management and services of Co-operative Banking institutions.
3. Students would understand the principles and practices of Co-operative Administration and governance.
4. Students would gain knowledge of the legal, regulatory and policy framework governing co-operative institutions.
5. Students would be able to analyze the role of Co-operative Banks in agricultural, rural and socio-economic development.
6. Students will also sharpen their skills like communication, observation, leadership, report writing and documentation through practical work.

SYLLABUS
Paper V : Introduction to Co-operative Banking

UNIT – I Meaning and Features of Co-operative Banking
1. Meaning and Definition of Co-operative Banking
2. Characteristics of Co-operative Banks
3. Principles of Co-operative Banking
4. Objectives and Importance of Co-operative Banking
5. Role of Co-operative Banks in Rural and Urban Development

UNIT – II Structure of Co-operative Banks in India
1. Evolution of Co-operative Banking in India
2. Three-Tier Structure of Co-operative Credit System
3. State Co-operative Banks
4. District Central Co-operative Banks

5. Primary Agricultural Credit Societies (PACS)
6. Urban Co-operative Banks

UNIT – III Need and Functions of Co-operative Banks

1. Need for Co-operative Banking
2. Credit Functions of Co-operative Banks
3. Deposit Mobilization
4. Agricultural and Non-Agricultural Finance
5. Financial Inclusion and Member Services
6. Contribution to Economic Development

UNIT – IV Differences between Co-operative Banks and Commercial Banks

1. Meaning and Objectives
2. Ownership and Management
3. Sources of Funds
4. Lending Policies
5. Profit Motive versus Service Motive
6. Comparative Analysis of Co-operative and Commercial Banking Systems

UNIT – V Challenges and Reforms in the Co-operative Banking Sector

1. Problems of Co-operative Banks
2. Non-Performing Assets (NPAs)
3. Political Interference and Governance Issues
4. Technological Challenges
5. Regulatory Reforms
6. Role of NABARD and RBI in Strengthening Co-operative Banking

UNIT – VI Case Studies on Successful Co-operative Banks

1. Study of Successful State Co-operative Banks
2. Study of Urban Co-operative Banks
3. Best Practices in Co-operative Banking
4. Innovations in Banking Services
5. Lessons from Successful Co-operative Banking Models
6. Future Prospects of Co-operative Banking in India

REFERENCES

1. Mathur, B.S. – Co-operation in India
2. Mamoria, C.B. – Co-operation in India
3. Krishnaswami, O.R. – Fundamentals of Co-operation
4. Reserve Bank of India Reports on Co-operative Banking
5. NABARD Annual Reports
6. Vaidyanathan Committee Report
7. Indian Co-operative Movement – Government Publications
8. Banking Regulation Act and Relevant RBI चित्रातील Recommended Books विभागातील संदर्भग्रंथ पुढीलप्रमाणे आहेत:

REFERENCES / BOOKS RECOMMENDED

1. भारतीय बँक व्यवस्था – डॉ. सी. डी. देशपांडे, प्रा. बी. एम. सावदी
2. बँक व्यवहार कोश – वि. वि. बापट
3. बँकिंग सहकारी पतपुरवठा व्यवस्था आणि संघटना – पु. ब. होजवाला, वि. शा. नारखे
4. सहकाराचा विकास – प्रा. मोहन सराफ, डॉ. रूपा शहा
5. सहकार – प्रा. डॉ. रूपा शहा, डॉ. बी. एच. दामजी
6. सहकार परिचय – डॉ. कापडेकर, जोशी
7. Co-operative in India – Memorial C.B. and R.D.

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-IV(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610207
B.A. SEMESTER- IV(NEP)
Course Title- Major (Theory-VI) – Cooperative Banks and it's Functions

	Seme ster	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	IV	**Major- VI (Theory)** Cooperative Banks and It's Functions	**610207**	4	60	3Hrs	60+40 =100

COURSE OBJECTIVES
- TO INTRODUCE STUDENTS TO DIFFERENT TYPES OF COOPERATIVE BANKS.
- TO STUDY THE FUNCTIONS OF URBAN, DISTRICT, AND STATE COOPERATIVE BANKS.
- TO ANALYZE THE ROLE OF LAND DEVELOPMENT BANKS.
- TO EXPLORE FINANCIAL INCLUSION THROUGH COOPERATIVE BANKING.

COURSE OUTCOMES
- AFTER SUCCESSFUL COMPLETION OF THE COURSE, STUDENTS WILL BE ABLE TO:
- CLASSIFY DIFFERENT COOPERATIVE BANKS AND THEIR FUNCTIONS.
- COMPARE URBAN, DISTRICT, AND STATE COOPERATIVE BANKS.
- ASSESS THE ROLE OF LAND DEVELOPMENT BANKS IN AGRICULTURE.
- ANALYZE THE IMPACT OF COOPERATIVE BANKS ON FINANCIAL INCLUSION.

SYLLABUS

UNIT 1 : URBAN COOPERATIVE BANKS – ROLE AND FUNCTIONS
UNIT 2 : DISTRICT COOPERATIVE BANKS – OBJECTIVES AND WORKING
UNIT 3 : STATE COOPERATIVE BANKS – IMPORTANCE IN RURAL CREDIT SYSTEM
UNIT 4 : LAND DEVELOPMENT BANKS – ROLE IN AGRICULTURAL DEVELOPMENT
UNIT 5 : FINANCIAL INCLUSION THROUGH COOPERATIVE BANKS
UNIT 6 : GOVERNMENT SUPPORT AND REGULATIONS FOR COOPERATIVE BANKS
TEACHING HOURS : 60
EVALUATION SCHEME
THEORY EXAMINATION : 60 MARKS
INTERNAL ASSESSMENT : 40 MARKS
TOTAL : 100 MARKS
BOOKS RECOMMENDED

1. भारतीय बँक व्यवस्था
   DR. S. V. KARAJGIKAR AND PROF. B. M. MARDHI
2. बॅक व्यवहार कोष
   V. V. BAPAT
3. बॅक पतपुरवठा व्यवस्था
   P. B. HONAVALE AND V. N. NARVE
4. सहाकाराचा विकास
   PROF. MOHAN SARAF AND DR. RUPA SHAH
5. सहकार
   PROF. DR. RUPA SHAH AND DR. B. P. DAMGE
6. सहकाराचा परिचय
   DR. KANEKAR AND GHORE
7. CO-OPERATIVE IN INDIA
   MEMORIAL C. B. AND R. D. SEKSENA

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER- IV (NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610252
B.A. SEMESTER- IV(NEP)
Course Title-Minor-IV(Theory)- Cooperative Education and Training

	Semester	Title of the Course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	IV	**Minor-IV (Theory)** Cooperative Education and Training	**610252**	4	60	3Hrs	60+40 =100

COURSE OBJECTIVES

1. To study the importance of cooperative education.
2. To analyse the role of cooperative education institutions in India.
3. To understand cooperative training and leadership development.
4. To examine successful cooperative models through case studies.
5. To explore the role of digital technology in cooperative education.

COURSE OUTCOMES

1. After successful completion of the course, students will be able to:
2. Explain the concept and importance of cooperative education.
3. Assess the role of national cooperative education and training institutions.
4. Analyse cooperative management and leadership development programmes.
5. Evaluate successful cooperative enterprises through case studies.
6. Apply digital tools and technology in cooperative education and training.

SYLLABUS

UNIT 1 : MEANING AND NEED FOR COOPERATIVE EDUCATION

1. Meaning and concept of cooperative education.
2. Objectives and importance of cooperative education.
3. Need for education in the cooperative movement.
4. Principles of cooperative education.
5. Role of cooperative education in strengthening cooperatives.

UNIT 2 : COOPERATIVE EDUCATION INSTITUTIONS IN INDIA

1. National Cooperative Union of India (NCUI).
2. Vaikunth Mehta National Institute of Cooperative Management (VAMNICOM), Pune.
3. National Council for Cooperative Training (NCCT).
4. Regional Institutes of Cooperative Management.
5. Functions and contributions of cooperative education institutions.

UNIT 3 : COOPERATIVE TRAINING CENTRES AND THEIR ROLE

1. Meaning and objectives of cooperative training.
2. Cooperative training centres in India.
3. Training programmes in cooperative banks, sugar factories and dairy cooperatives.
4. Professional training in cooperative management.
5. Capacity building and human resource development in cooperatives.

UNIT 4 : COOPERATIVE MANAGEMENT AND LEADERSHIP SKILLS

1. Cooperative management: concept and importance.
2. Planning, organizing and controlling in cooperatives.
3. Leadership development in cooperative institutions.
4. Role and qualities of cooperative leaders.
5. Ethics, accountability and transparency in cooperative management.

UNIT 5 : CASE STUDIES OF SUCCESSFUL COOPERATIVES

1. Case Study of AMUL Dairy Cooperative.
2. Case Study of Shri Mahila Griha Udyog Lijjat Papad.
3. Case Study of IFFCO (Indian Farmers Fertiliser Cooperative Limited).
4. Case Study of KRIBHCO.
5. Lessons from successful cooperative enterprises.

UNIT 6 : DIGITAL TECHNOLOGY OPPORTUNITIES IN COOPERATIVE EDUCATION

1. Online Cooperative Education and Training.
2. Training in Cooperative Management through Digital Platforms.
3. E-learning and Virtual Training Programmes.
4. Digital Platforms for Knowledge Sharing and Capacity Building.
5. Future Opportunities and Challenges in Cooperative Education.

TEACHING HOURS : 60
EVALUATION SCHEME
Theory Examination : 60 Marks
Internal Assessment : 40 Marks
Total : 100 Marks

BOOKS RECOMMENDED

1. Cooperative Education and Training
   Dr. B.S. Mathur
2. Cooperative Management and Administration
   R.K. Maheshwari
3. Principles and Practice of Cooperation
   R.D. Bedi
4. Cooperative Movement in India
   B.S. Mathur
5. Cooperative Management
   V.S. Kulkarni
6. Cooperative Institutions and Rural Development
   S.C. Jain
7. Cooperative Education
   National Cooperative Union of India (NCUI), New Delhi
8. Cooperative Training and Development
   VAMNICOM, Pune Publications
9. Digital Learning and Capacity Building in Cooperatives
   NCCT Publications
   Cooperation in India
10. Memorial C.B. and R.D. Saksena

Teaching Hours -60	**Theory = 60 Marks** **Internal = 40 Marks**

---XXXX—

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-III(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610208
B.A. SEMESTER- V (NEP)
Course Title-Mejor - Theory- VII Cooperative Legislation and Management

	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	V	Co-operative Legislation and Management	610208	4	60	3Hrs	60+40=100

B.A. Final Year (Semester – V)
Subject: Co-operation

Unit I: Evolution of Co-operative Movement and Co-operative Legislation in India
1. Origin and Growth of the Co-operative Movement in India
2. History and Development of Co-operative Legislation
3. Indian Co-operative Credit Societies Act, 1904

Objectives
1. Main Provisions
2. Merits and Limitations

Unit II: Indian Co-operative Societies Act, 1912
1. Background and Need for the Act
2. Main Provisions of the Act
3. Importance and Salient Features
4. Development of the Co-operative Movement after 1912

Unit III: Maharashtra Co-operative Societies Act, 1960
1. Objectives and Scope of the Act
2. Registration of Co-operative Societies
3. Rights and Liabilities of Co-operative Societies
4. Amendment and Cancellation of Registration

Unit IV: Bye-laws and Membership
1. Meaning, Nature and Importance of Bye-laws
2. Procedure for Framing, Registration and Amendment of Bye-laws
3. Membership: Meaning, Eligibility and Disqualifications
   Types of Members
   a) Ordinary Member
   b) Associate Member
   c) Nominal Member
   d) Active Member

Unit V: Management and Administration of Co-operative Societies
1. General Body: Powers and Functions
2. Managing Committee: Constitution, Powers and Functions
3. Election Procedure in Co-operative Societies
4. Duties and Responsibilities of Office Bearers
5. Audit, Inquiry and Supervision of Co-operative Societies

Unit VI: Multi-State Co-operative Societies Act, 2002
1. Objectives and Scope
2. Registration Procedure
3. Membership and Management
4. Powers and Functions of the Board of Directors

5. Salient Features of the Multi-State Co-operative Societies Act, 2002
6. Comparative Study of State and Multi-State Co-operative Societies

Course Outcomes:

After completing this course, students will be able to:

1. Understand the historical development of the Co-operative Movement and Co-operative Legislation in India.
2. Explain the provisions of important Co-operative Acts.
3. Understand the legal framework governing Co-operative Societies.
4. Develop knowledge of the management and administration of Co-operative Institutions.
5. Understand the structure and functioning of Multi-State Co-operative Societies.

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-V(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610209
MAJOR – Theory-VIII
Cooperative accounting and bookkeeping

	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	V	Co-operative Accounting and Book Keeping	610209	4	60	3Hrs	60+40=100

Course Outcomes:

After completing this course, students will be able to:

• Understand the principles and methods of Book Keeping and Accountancy.

• Maintain accounting records of Co-operative Societies.

• Prepare Journal, Ledger, Trial Balance and Subsidiary Books.

• Prepare Cash Book and basic financial statements.

• Develop practical accounting skills applicable to Co-operative Institutions.

CO-OPERATIVE ACCOUNTING AND BOOK KEEPING(610209)

Unit I: Introduction to Book Keeping and Accountancy

1. Meaning and Definitions of Book Keeping and Accountancy
2. Objectives of Book Keeping
3. Importance and Utility of Accounting
4. Basic Accounting Concepts and Principles
5. Accounting Cycle

Unit II: Methods of Book Keeping

1. Indian System of Book Keeping
2. Single Entry System
3. Double Entry System
4. Advantages and Limitations of Different Systems
5. Difference between Single Entry and Double Entry Systems

Unit III: Journal

1. Meaning and Importance of Journal
2. Objectives and Functions of Journal
3. Rules of Debit and Credit
4. Journalizing of Transactions

6. Preparation of Journal Entries

Unit IV: Ledger and Trial Balance

1. Meaning and Importance of Ledger
2. Posting from Journal to Ledger

3. Balancing of Ledger Accounts
4. Preparation of Trial Balance
5. Detection and Rectification of Errors

Unit V: Subsidiary Books

1. Meaning, Objectives and Advantages of Subsidiary Books
2. Types of Subsidiary Books
   a) Purchase Book
   b) Sales Book
   c) Purchase Return Book
   d) Sales Return Book
   e) Bills Receivable Book
   f) Bills Payable Book
   g) Petty Cash Book
3. Maintenance of Subsidiary Books

Unit VI: Cash Book and Final Accounts of Co-operative Societies

1. Meaning and Importance of Cash Book
2. Types of Cash Book
   a) Single Column Cash Book
   b) Double Column Cash Book
   c) Triple Column Cash Book
3. Preparation of Cash Book
4. Introduction to Final Accounts of Co-operative Societies
5. Receipts and Payments Account
6. Income and Expenditure Account
7. Balance Sheet of a Co-operative Society

Suggested Activities:

1. Preparation of a Project Report on the Accounting System of a Co-operative Society.
2. Field Survey using Questionnaire and Interview Techniques.
3. Interaction with Employees and Office Bearers of Co-operative Societies.
4. Study Visit to a Co-operative Institution and Submission of a Field Report.
5. Analysis of Annual Reports and Financial Statements of Co-operative Societies.

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-V(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610210
MAJOR
B.A. Semester-Major-Elective-DSC- Establishment of Cooperatives

	Semester	Title of the course/subject	Course Code	Credits	Teaching hours	Exam Duration	Max. Marks
	V	**Major - Elective-A (Theory)** Establishment of Cooperatives	**610210**	4	60	3hrs	60+40 =100

COURSE OBJECTIVES

1. To introduce students to the concept and establishment of co-operative societies.
2. To understand the legal and procedural requirements for registration of co-operative societies.
3. To study the management and governance structure of co-operative institutions.
4. To familiarize students with government support and assistance available to co-operative societies.

5. To develop practical knowledge regarding the formation and functioning of co-operative organizations.

COURSE OUTCOMES

1. After successful completion of the course, students will be able to:
2. Understand the concept, principles and objectives of co-operative societies.
3. Explain the procedure for establishing and registering co-operative societies.
4. Identify the legal requirements and documentation needed for registration.
5. Understand various forms of support available to co-operative societies.
6. Explain the management and governance structure of co-operative organizations.
7. Develop awareness regarding the role of co-operatives in socio-economic development.

SYLLABUS

UNIT I : INTRODUCTION TO CO-OPERATIVE SOCIETIES

1. Meaning and Definition of Co-operation
2. Principles of Co-operation
3. Objectives of Co-operative Societies
4. Importance of Co-operative Movement
5. Types of Co-operative Societies
6. Role of Co-operatives in Economic and Social Development

UNIT II : RULES FOR ESTABLISHING CO-OPERATIVE SOCIETIES

1. Need for Formation of a Co-operative Society
2. Legal Provisions for Registration
3. Procedure for Registration
4. Application for Registration
5. Preparation of Bye-laws
6. Registration Authority and its Functions

UNIT III : IMPORTANT REQUIREMENTS FOR CO-OPERATIVE SOCIETIES

1. Minimum Membership Requirements
2. Share Capital Requirements
3. Preparation of Registration Documents
4. Eligibility of Members
5. Rights and Duties of Members
6. Importance of Bye-laws and Records

UNIT IV : SUPPORT AND ASSISTANCE FOR CO-OPERATIVE SOCIETIES

1. Government Assistance to Co-operative Societies
2. Financial Assistance and Subsidies
3. Technical and Administrative Guidance
4. Role of Co-operative Department
5. Role of Co-operative Federations
6. Training and Capacity Building Programmes

UNIT V : MANAGEMENT AND GOVERNANCE OF CO-OPERATIVE SOCIETIES

1. Meaning and Importance of Co-operative Management
2. General Body and its Functions
3. Managing Committee and its Function
4. Duties and Responsibilities of Office Bearers
5. Democratic Decision-Making Process
6. Leadership and Accountability in Co-operatives

UNIT VI : FUNCTIONING AND DEVELOPMENT OF CO-OPERATIVE SOCIETIES

1. Day-to-Day Administration of Co-operatives
2. Maintenance of Records and Registers
3. Audit and Inspection
4. Member Participation and Communication
5. Challenges Before Co-operative Societies
6. Future Prospects of the Co-operative Movement

SUGGESTED ACTIVITIES

1. Study of Registration Procedure of a Co-operative Society.

2. Preparation of a Model Bye-law Document.
3. Visit to a Registered Co-operative Society.
4. Interaction with Co-operative Officers and Members.
5. Preparation of a Project Report on the Establishment of a Co-operative Society.
6. Case Study of a Successful Co-operative Society.

Teaching Hours : 60
Theory : 60 Marks
Internal Assessment : 40 Marks
Total

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-V(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610211
MAJOR
Course Title- Major- Elective -B (Theory)-Cooperative Administration

	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	V	**Major -Elective -B (Theory)** Co-operative Administration	**610211**	4	60	3Hrs	60+40 =100

COURSE OBJECTIVES

1. To introduce students to the concept and principles of co-operative administration.
2. To develop understanding of organizational structure and management practices in co-operative institutions.
3. To provide knowledge of human resource and office management in co-operative societies.
4. To familiarize students with financial administration and audit procedures.
5. To understand the use of Information and Communication Technology (ICT) in co-operative management.
6. To develop managerial and administrative skills required in co-operative organizations.

COURSE OUTCOMES

1. After successful completion of the course, students will be able to:
2. Understand the concept and scope of co-operative administration.
3. Explain the organizational structure and functions of co-operative societies.
4. Understand human resource management and office administration.
5. Acquire knowledge of financial administration and audit systems.
6. Understand ICT applications in co-operative institutions.
7. Develop awareness regarding efficient management and governance of co-operative organizations.

SYLLABUS

UNIT I : INTRODUCTION TO CO-OPERATIVE ADMINISTRATION

1. Meaning and Concept of Administration
2. Meaning and Importance of Co-operative Administration
3. Principles of Co-operative Administration
4. Objectives of Co-operative Management
5. Role of Administration in Co-operative Development
6. Scope and Importance of Co-operative Administration

UNIT II : ORGANIZATIONAL STRUCTURE AND FUNCTIONS

1. Organizational Structure of Co-operative Societies
2. General Body : Composition and Functions
3. Managing Committee : Powers and Functions
4. Role of Chairman, Secretary and Employees
5. Delegation of Authority
6. Coordination and Communication in Co-operative Organizations

UNIT III : HUMAN RESOURCE AND OFFICE MANAGEMENT OF CO-OPERATIVES

1. Meaning and Importance of Human Resource Management
2. Recruitment and Selection of Employees
3. Training and Development
4. Employee Motivation and Performance Evaluation
5. Office Management and Administration
6. Maintenance of Records and Correspondence

UNIT IV : FINANCIAL ADMINISTRATION AND AUDIT OF CO-OPERATIVES

1. Meaning and Importance of Financial Administration
2. Sources of Finance for Co-operative Societies
3. Budgeting and Financial Planning
4. Financial Control and Supervision
5. Co-operative Audit : Meaning and Importance
6. Objectives and Types of Audit

UNIT V : ICT AND DIGITAL RECORD KEEPING

1. Introduction to ICT in Co-operative Management
2. Digital Record Keeping Systems
3. Computerization of Co-operative Offices
4. E-Governance in Co-operative Institutions
5. Digital Communication and Information Management
6. Data Security and Digital Documentation

UNIT VI : DEVELOPMENT AND FUNCTIONING OF CO-OPERATIVE SOCIETIES

1. Day-to-Day Administration of Co-operative Societies
2. Member Participation in Co-operative Management
3. Leadership and Decision Making
4. Record Maintenance and Office Procedures
5. Problems Faced by Co-operative Societies
6. Future Development of the Co-operative Movement

SUGGESTED ACTIVITIES

1. Visit to a Co-operative Society and Preparation of Report.
2. Study of Organizational Structure of a Co-operative Institution.
3. Interaction with Co-operative Managers and Employees.
4. Analysis of Annual Reports of Co-operative Societies.
5. Preparation of Administrative Reports.
6. Demonstration of Digital Record Keeping Systems.

Teaching Hours : 60
Theory : 60 Marks
Internal Assessment : 40 Marks
Total : 100 Marks

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-V(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610253
MINOR – THEORY

Course Title-Minor- (Theory)- V Fundamental of Cooperative legislation and Accounting

	Semester	Title of the course/subject	Course Code	Credits	Teaching hours	Exam Duration	Max. Marks
	V	**Minor- (Theory)-V** Fundamental of Cooperative legislation and Accounting	**610253**	4	60	3hrs	60+40 =100

Course Outcomes (COs)
After successful completion of the course, students will be able to:
- Understand the historical development of the Co-operative Movement in India.
- Explain the provisions of important Co-operative Legislations.
- Understand the registration and management of Co-operative Societies.
- Acquire theoretical knowledge of Co-operative Accounting and Book Keeping.
- Understand various accounting records maintained in Co-operative Societies.
- Develop awareness regarding the functioning and objectives of Co-operative Institutions.

SYLLABUS
Unit I : Evolution of Co-operative Movement and Co-operative Legislation in India
1. Origin and Growth of the Co-operative Movement in India
2. Importance of the Co-operative Movement
3. Brief History of Co-operative Legislation in India
4. Indian Co-operative Credit Societies Act, 1904
    - Objectives
    - Main Provisions
    - Significance

5. Indian Co-operative Societies Act, 1912
    - Objectives
    - Main Provisions
    - Contribution to the Development of Co-operation

Unit II : Maharashtra Co-operative Societies Act, 1960
1. Introduction and Objectives
2. Registration of Co-operative Societies
3. Rules and Regulations under the Act
4. Bye-laws : Meaning and Importance
5. Membership : Meaning and Eligibility
6. Types of Members
7. Rights and Duties of Members

Unit III : Multi-State Co-operative Societies Act, 2002
1. Introduction and Objectives
2. Registration of Multi-State Co-operative Societies
3. Membership and Management
4. Powers and Functions of the Board
5. Salient Features of the Act

6. Importance of Multi-State Co-operative Societies

Unit IV : Introduction to Co-operative Accounting

1. Meaning and Definition of Book Keeping
2. Meaning and Definition of Accountancy
3. Objectives of Book Keeping and Accountancy
4. Importance and Utility of Accounting
5. Accounting Records in Co-operative Societies
6. Role of Accounting in Co-operative Management

Unit V : Methods of Book Keeping and Maintenance of Accounts

1. Meaning of Book Keeping
2. Indian System of Book Keeping
3. Single Entry System
4. Double Entry System
5. Comparative Study of Different Systems
6. Introduction to Maintenance of Accounts
7. Importance of Proper Record Keeping

Unit VI : Journal, Subsidiary Books and Cash Book

1. Journal : Meaning, Importance and Functions
2. Objectives of Journal
3. Journalizing of Transactions (Conceptual Understanding)
4. Subsidiary Books : Meaning, Objectives and Advantages
5. Types of Subsidiary Books
6. Cash Book : Meaning and Importance
7. Types of Cash Book
8. Importance of Financial Records in Co-operative Societies

Suggested Activities

1. Preparation of a Project Report on a Co-operative Society.
2. Field Survey using Questionnaire Method.
3. Interaction with Employees and Members of Co-operative Societies.
4. Study Visit to a Co-operative Institution.
5. Presentation on the Working of a Co-operative Society.
6. Collection and Analysis of Annual Reports of Co-operative Societies.

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-VI(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610212
MAJOR – THEORY -IX
Co-operative law and Fundamental of Accounting (610212)

	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	VI	Co-operative law and Fundamental of Accounting	610212	4	60	3 Hrs	60+40=100

Course objectives

1) To give knowledge about Co-operative Law and Accounting
2) To make understand various legal provisions
3) To develope the Accounting skill

4) To understand final Accounts of Cooperatives
5) To understand the Audit system of Cooperatives
6) To understand Audit procedure

Course Outcome

1. To acquaint students with the Maharashtra State Co-operative Societies Act, 1960.
2. To develop understanding of the functioning of Co-operative Societies and their meetings.
3. To provide knowledge of basic accounting principles and records.
4. To enable students to prepare and understand Trial Balance.

SYLLABUS

UNIT – I Maharashtra State Co-operative Societies Act, 1960

1. Maharashtra State Co-operative Societies Act, 1960
2. Rules and Regulations
3. Statutory Meeting
4. Annual General Meeting

UNIT – II Meetings and Resolutions

1. Special General Meeting
2. Last General Meeting
3. Quorum of General Meeting and Board of Directors
4. Minutes of Meetings
5. Methods of Passing Resolutions

UNIT – III Ledger

1. Meaning of Ledger
2. Need for Ledger
3. Importance of Ledger
4. Objectives of Ledger
5. Advantages of Ledger

UNIT – IV Bank Reconciliation Statement

1. Meaning of Bank Reconciliation Statement
2. Need for Bank Reconciliation Statement
3. Importance of Bank Reconciliation Statement
4. Preparation of Bank Reconciliation Statement
5. Practical Problems on Bank Reconciliation Statement

UNIT – V Trial Balance

1. Meaning and Definition of Trial Balance
2. Purpose of Trial Balance
3. Advantages of Trial Balance
4. Types of Trial Balance

UNIT – VI Preparation of Trial Balance

1. Methods of Preparation of Trial Balance
2. Practical Problems on Trial Balance
3. Errors Disclosed by Trial Balance
4. Limitations of Trial Balance

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-VI(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610213
MAJOR – THEORY - X
Co-operative Audit and Final Accounts

	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	VI	Co-operative Audit and Final Accounts	610213	4	60	3 Hrs	60+40=100

Co-operative Audit and Final Accounts

Course Objectives

1. To acquaint students with the concepts and preparation of Final Accounts.
2. To develop understanding of Trading Account, Profit and Loss Account and Balance Sheet.
3. To provide knowledge of Co-operative Audit and its various types.
4. To explain the powers, duties and responsibilities of Co-operative Auditors.

Course Outcomes

1. Students will be able to prepare Trading Account, Profit and Loss Account and Balance Sheet.
2. Students will understand the principles and procedures of Co-operative Audit.
3. Students will differentiate between various types of Co-operative Audit.
4. Students will explain the powers, duties and responsibilities of Co-operative Auditors.
5. Students will apply accounting and auditing knowledge in Co-operative Institutions effectively.

UNIT – I TRADING ACCOUNT

1. Meaning of Trading Account
2. Objectives of Trading Account
3. Importance of Trading Account
4. Advantages of Trading Account
5. Preparation of Trading Account
6. Practical Problems on Trading Account

UNIT – II PROFIT AND LOSS ACCOUNT

1. Meaning of Profit and Loss Account
2. Objectives of Profit and Loss Account
3. Importance of Profit and Loss Account
4. Advantages of Profit and Loss Account
5. Preparation of Profit and Loss Account
6. Practical Problems on Profit and Loss Account

UNIT – III BALANCE SHEET

1. Meaning of Balance Sheet
2. Objectives of Balance Sheet
3. Importance of Balance Sheet
4. Advantages of Balance Sheet
5. Preparation of Balance Sheet
6. Practical Problems on Balance Sheet

UNIT – IV CO-OPERATIVE AUDIT

1. Meaning and Definition of Co-operative Audit
2. Objectives of Co-operative Audit
3. Importance of Co-operative Audit
4. Scope of Co-operative Audit
5. Audit Classification
6. Audit Certificate

UNIT – V - TYPES OF CO-OPERATIVE AUDIT

1. Statutory Audit
2. Continuous Audit
3. Internal Audit
4. Special Audit
5. Concurrent Audit
6. Comparative Study of Various Types of Audit

UNIT – VI CO-OPERATIVE AUDITOR

1. Powers of Co-operative Auditor
2. Duties of Co-operative Auditor
3. Responsibilities of Co-operative Auditor
4. Qualifications of Co-operative Auditor
5. Appointment of Co-operative Auditor
6. Role of Co-operative Auditor in Co-operative Institutions

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-VI(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610214
MAJOR – THEORY EL -C
Success Stories of people led Cooperatives

	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	VI	Elective -C Success stories of people led Cooperatives	610214	4	60	3 Hrs	60+40=100

ELECTIVE PAPER – I
SUCCESS STORIES OF PEOPLE-LED COOPERATIVES IN INDIA

COURSE OBJECTIVES

1. To understand the role of visionary cooperative leaders in institution building.
2. To examine the principles and practices of successful member-driven organizations.
3. To study selected cooperative institutions that have achieved national recognition.
4. To analyze the contribution of cooperatives to economic and social development.
5. To understand cooperative entrepreneurship, innovation, and democratic governance.
6. To inspire students through successful cooperative models and best practices.

COURSE OUTCOMES

Upon successful completion of the course, students will be able to:

1. Explain the significance of cooperative leadership in institutional development.
2. Analyze the organizational structure and management practices of successful cooperatives.
3. Evaluate the contribution of cooperatives to rural and urban development.

4. Identify factors responsible for the growth and sustainability of cooperative enterprises.
5. Understand the relevance of cooperative values in contemporary business and society.
6. Develop insights into cooperative entrepreneurship and community-based development.

SYLLABUS

UNIT I - FOUNDATIONS OF COOPERATIVE LEADERSHIP AND INSTITUTION BUILDING

- Concept and characteristics of cooperative leadership
- Role of cooperative pioneers in India
- Principles of member-owned and member-controlled organizations
- Institutional development through collective action
- Innovation and entrepreneurship in the cooperative sector

UNIT II - AMUL: INDIA'S WHITE REVOLUTION

- Historical background and establishment
- Leadership of Dr. Verghese Kurien
- Organizational structure and governance
- White Revolution and rural transformation
- Key factors behind Amul's success
- Lessons from the Amul model

UNIT III - HOPCOMS: A MODEL OF COOPERATIVE MARKETING

- Establishment and objectives
- Marketing of fruits, vegetables, and horticultural products
- Farmer-consumer linkage and value chain management
- Cooperative marketing strategies
- Achievements, challenges, and future prospects

UNIT IV - INDIAN COFFEE HOUSE: A WORKER-OWNED COOPERATIVE

- Origin and historical development
- Worker-owned and worker-managed cooperative structure
- Democratic decision-making and governance
- Employment generation and social contribution
- Sustainability and achievements of the cooperative model

UNIT V - WOMEN-LED COOPERATIVE SUCCESS STORIES

A. Shri Mahila Griha Udyog Lijjat Papad

- Origin and growth
- Women's entrepreneurship and collective ownership
- Management practices and organizational structure
- National and international recognition

B. SEWA Cooperative Federation

- Self-employed women and cooperative development
- Financial inclusion and livelihood promotion
- Women's empowerment through cooperation
- Social and economic impact

UNIT VI - EMERGING MODELS OF COOPERATIVE EXCELLENCE

A. ULCCS (Uralungal Labour Contract Cooperative Society)

- Evolution of the labour cooperative model
- Infrastructure development and diversification
- Innovation and business excellence
- B. Mulkanoor Cooperative Society
- Rural development initiatives
- Agricultural support services
- Cooperative management and member welfare
- Lessons for sustainable cooperative development

SCHEME OF EXAMINATION
Internal Assessment : 40 Marks
1. Class Test / Mid-Semester Examination – 20 Marks
2. Assignment / Project Work – 10 Marks
3. Field Visit Report / Study Tour Report – 10 Marks

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-VI(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610215
MAJOR
Course Title-Major elective D - (Theory)-
APEX COOPERATIVE INSTITUTIONS IN INDIA

	Semester	Title of the course/subject	Course Code	Credits	Teaching hours	Exam Duration	Max. Marks
	VI	**Major elective D Apex Cooperatives Institution in India**	**610215**	4	60	3hrs	60+40 =100

COURSE OBJECTIVES

1. To understand the structure and functions of apex cooperative institutions in India.
2. To study the role of national cooperative organizations in promoting cooperative development.
3. To examine institutions engaged in cooperative education, training, finance, and marketing.
4. To understand the policy and institutional framework supporting cooperatives.
5. To analyze the contribution of apex institutions to strengthening the cooperative movement.
6. To familiarize students with contemporary developments in cooperative governance.

COURSE OUTCOMES

Upon successful completion of the course, students will be able to:

1. Explain the concept and significance of apex cooperative institutions.
2. Understand the role of national organizations in cooperative promotion and development.
3. Analyze the contribution of cooperative education and training institutions.
4. Evaluate the functions of national cooperative financing and marketing organizations.
5. Understand the institutional framework governing the cooperative sector in India.
6. Assess the role of apex institutions in ensuring sustainable cooperative development.

SYLLABUS

UNIT I - STRUCTURE AND ROLE OF APEX COOPERATIVE INSTITUTIONS

- Meaning and concept of apex institutions
- Cooperative federal structure in India
- National, State, and District-level cooperative organizations
- Functions and significance of apex institutions
- Contemporary challenges and opportunities

UNIT II - NCUI AND NCCE

A. National Cooperative Union of India (NCUI)

- Historical development
- Objectives and organizational structure
- Functions and activities
- Promotion of cooperative education and advocacy

B. National Centre for Cooperative Education (NCCE)

- Objectives and functions
- Educational programmes and training initiatives
- Capacity building and awareness creation

UNIT III- NCCT AND VAMNICOM

A. National Council for Cooperative Training (NCCT)

- Organization and administrative structure
- Cooperative training network in India
- Human resource development in cooperatives

B. VAMNICOM

- Historical development and objectives
- Cooperative management education
- Research, consultancy, and training services

UNIT IV- NAFED AND NCCF

A. National Agricultural Cooperative Marketing Federation of India (NAFED)

- Establishment and objectives
- Agricultural marketing functions
- Price support and procurement operations

B. National Cooperative Consumers' Federation of India (NCCF)

- Consumer protection and welfare programmes
- Public distribution and supply chain initiatives
- Contribution to consumer cooperatives

UNIT V IFFCO AND KRIBHCO

A. Indian Farmers Fertiliser Cooperative Limited (IFFCO)

- Organizational structure
- Fertilizer production and distribution
- Farmer welfare and innovation initiatives

B. Krishak Bharati Cooperative Limited (KRIBHCO)

- Establishment and objectives
- Agricultural development programmes
- Cooperative governance and member services

UNIT VI -NCDC, MINISTRY OF COOPERATION AND NATIONAL COOPERATIVE POLICY

A. National Cooperative Development Corporation (NCDC)

- Establishment and objectives
- Financial assistance and development programmes
- Contribution to cooperative growth

B. Ministry of Cooperation and National Cooperative Policy

- Evolution of cooperative policy in India
- Establishment and role of the Ministry of Cooperation
- Contemporary reforms and future directions in cooperative governance

SANT GADGE BABA AMRAVATI UNIVERSITY, AMRAVATI
B.A. SEMESTER-VI(NEP)
Faculty of Humanities
Cooperation
COURSE CODE 610254
MINOR – THEORY -VI

Course Co-operative Accounting and Audit

	Semester	Title of the course/ Subject	Course Code	Credits	Teaching Hours	Exam Duration	Max Marks
	VI	Co-operative Accounting and Audit	610254	4	60	3 Hrs	60+40=100

CO-OPERATIVE ACCOUNTING AND AUDIT
Credits : 04
Teaching Hours : 60
Examination : 60 Marks
Internal Assessment : 40 Marks
Total Marks : 100

COURSE OBJECTIVES

- To introduce students to the basic concepts of co-operative accounting.
- To provide knowledge regarding accounting procedures followed in co-operative societies.
- To understand the principles and methods of auditing in co-operatives.
- To familiarize students with preparation and interpretation of financial statements.
- To develop awareness regarding financial accountability and transparency in co-operative institutions.

COURSE OUTCOMES

After successful completion of the course, students will be able to:

- Understand the basic concepts of co-operative accounting.
- Explain accounting records and financial statements of co-operative societies.
- Understand the principles and procedures of co-operative audit.
- Acquire knowledge of audit reports and audit classifications.
- Develop awareness regarding financial discipline and accountability.
- Understand the role of accounting and auditing in the success of co-operative institutions.

SYLLABUS

UNIT I : INTRODUCTION TO CO-OPERATIVE ACCOUNTING

- Meaning and Importance of Accounting
- Objectives of Co-operative Accounting
- Accounting Principles and Concepts
- Books of Accounts Maintained by Co-operative Societies
- Accounting Standards Applicable to Co-operatives
- Importance of Financial Records

UNIT II : ACCOUNTING RECORDS AND BOOK KEEPING

- Journal and Ledger
- Cash Book and Subsidiary Books

- Preparation of Trial Balance
- Classification of Accounts
- Recording of Transactions in Co-operative Societies
- Rectification of Errors

UNIT III : FINAL ACCOUNTS OF CO-OPERATIVE SOCIETIES

- Trading Account
- Profit and Loss Account
- Balance Sheet
- Preparation of Final Accounts
- Allocation of Surplus
- Interpretation of Financial Statements

UNIT IV : INTRODUCTION TO CO-OPERATIVE AUDIT

- Meaning and Objectives of Audit
- Importance of Co-operative Audit
- Types of Audit
- Principles of Auditing
- Rights and Duties of Auditors
- Audit Programme and Procedures

UNIT V : AUDIT OF CO-OPERATIVE SOCIETIES

- Statutory Provisions Relating to Audit
- Verification of Assets and Liabilities
- Vouching and Verification
- Audit of Different Types of Co-operative Societies
- Audit Objections and Rectification
- Audit Report Preparation

UNIT VI : FINANCIAL CONTROL AND ACCOUNTABILITY

- Internal Control System
- Financial Discipline in Co-operatives
- Audit Classification
- Inspection and Inquiry
- Transparency and Accountability
- Role of Audit in Strengthening Co-operative Institutions

SUGGESTED ACTIVITIES

- Visit to a Co-operative Society and Study of Accounting Practices.
- Examination of Books of Accounts and Financial Statements.
- Preparation of a Project Report on Co-operative Accounting.
- Study of Audit Reports of Co-operative Societies.
- Collection and Analysis of Annual Financial Reports.
- Seminar on Financial Accountability and Audit.