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University of Mysore
(Estd.1916)

M.A. CO-OPERATIVE MANAGEMENT

**Choice Based
Credit System
(CBCS)**



UNIVERSITY OF MYSORE
Department of Studies in Cooperation
Manasagangothri, Mysuru-570006

Regulations and Syllabus
Master of Arts in Co-operative Management (M.A.)
(Two-year semester scheme)

Under
Choice Based Credit System (CBCS)

R.V. e
CRAMMAB 805
Department of Studies
in Economics and Co-operation
University of Mysore
Manasagangothri
MYSORE-570 006

UNIVERSITY OF MYSORE
GUIDELINES AND REGULATIONS
LEADING TO
MASTER OF ARTS IN CO-OPERATIVE MANAGEMENT
(TWO-YEAR SEMESTER SCHEME UNDER CBCS)

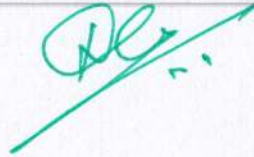
Programme Details

Name of the Department	:	Department of Studies in Cooperation
Subject	:	Cooperation
Faculty	:	Arts
Name of the Programme	:	Master of Arts in Cooperative Management (M.A.)
Duration of the Programme	:	2 years divided into 4 semesters

Programme Outcomes

- The students of MA in Co-operative Management are well equipped with strong theoretical base in Cooperation.
- They have been imparted the knowledge about the empirical evidences relating to the theory while teaching the same Theories in cooperation.
- The students are equipped with the contemporary issues relating to Cooperatives and the related issues.
- The students gain the knowledge relating to most of the streams of Cooperation like the History of Cooperation, Cooperative Movement, Credit cooperatives, Agriculture Cooperatives, Urban Cooperatives, rural cooperatives, consumer cooperatives and even they are equipped with the information relating to basics of economics theories.
- The programme also contains some important courses like cooperative accounting, cooperative auditing and computer tally.
- This results in getting into teaching, in the cooperative sector, cooperative banking sector, dairy cooperatives, housing cooperatives, etc. The students also have the option of joining Non-Government Organizations, Panchayat Raj Institutions, etc.
- They got jobs in various government offices like Department of cooperatives, Chit funds and such other organizations.
- By now a considerable number of students have got through the cooperative competitive examinations.
- The Cooperative management students have passed SLET and NET examinations.

Programme Specific Outcome



On completion of the M.A. (Co-operative Management), students are able to:

- Understand basic concepts of Co-operative Management and to analyze economic behaviour in practice
- Understand the economic way of thinking.
- Acquire ability to analyze historical and current events from an economic perspective.
- Acquire ability to write clearly expressing an economic point of view.
- Be exposed to alternative approaches to economic problems through exposure to coursework in allied fields.
- Apply advanced microeconomic and macroeconomic theories to explain the behaviour of individuals, businesses, and industries in market-based systems and the challenges of developing economies
- Explain the role of government in the economy, including taxing, spending, regulating and producing.
- Predict the impact of fiscal and monetary policy – use of deficits, changes in the money supply, etc. – on overall economic performance.
- Explain and discuss the determinants of economic growth.
- Discuss the costs and causes of unemployment, and assess public policies to ameliorate it.
- Formulate informed opinions on policy issues and recognize the validity of opposing viewpoints.
- Discuss economic globalization and the inter-connectedness of nations.

Scheme of Examination and Details of Course Patterns for M.A. Degree Course (CBCS)

M.A. CO-OPERATIVE MANAGEMENT (REVISED SYLLABUS: 2017-2018)

First semester

Course Code	Course No.	Title of the Course	No. of Credits	Theory Marks	Internal Assessment	Total Marks
H.C-1:1	1	Theory of Cooperation	4	70	30	100
H.C-1:2	2	Cooperative Movement in India and Abroad	4	70	30	100
H.C-1:3	3	Cooperative Management	4	70	30	100
S.C-1:4	4	Economic Analysis	4	70	30	100
S.C-1:5	5	Business Mathematics	4	70	30	100
TOTAL			20	350	150	500

Second semester

Course Code	Course No.	Title of the Course	No. of Credits	Theory Marks	Internal Assessment	Total Marks
H.C-2:1	1	Cooperative Banking	4	70	30	100
H.C-2:2	2	Rural Development and Panchayat Raj	4	70	30	100

H.C-2:3	3	Management of Credit Cooperatives	4	70	30	100
S.C-2:4	4	Managerial Economics	4	70	30	100
S.C-2:5	5	Business Statistics	4	70	30	100
TOTAL			20	350	150	500

Third semester

Course Code	Course No.	Title of the Course	No. of Credits	Theory Marks	Internal Assessment	Total Marks
H.C-3:1	1	Cooperative Accounting	4	70	30	100
H.C-3:2	2	Third Sector and the Economy	4	70	30	100
H.C-3:3	3	Management of Non-Credit Cooperatives	4	70	30	100
S.C-3:4	4	Research Methodology and Data Analysis	4	70	30	100
O.E-3:5.1 O.E-3:5.2	5	Open Elective Courses for III & IV Semesters: Cooperative Management Cooperatives, Third Sector and the Economy	4	70	30	100
TOTAL			20	350	150	500

Fourth semester

Course Code	Course No.	Title of the Course	No. of Credits	Theory Marks	Internal Assessment	Total Marks
H.C-4:1	1	Cooperative Auditing	4	70	30	100
H.C-4:2	2	Cooperative Law and Governance	4	70	30	100
H.C-4:3	3	Financial Management of Cooperatives	4	70	30	100
S.C-4:4	4	Indian Economy	4	70	30	100
S.C-4:5	5	Computer Tally	4	70	30	100
TOTAL			20	350	150	500

FIRST SEMESTER

HARD CORE

COURSE – I: THEORY OF COOPERATION

Course Outcomes

This course helps the students to learn the cooperatives and other economic systems, cooperative models, the strategies of cooperative development, etc.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students.

In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Nature of Cooperation

Definitions - Nature and Evolution of Cooperation - Basic Values and Objectives of Cooperation - Principles of Cooperation.

Module-2: Cooperation and Other Economic Systems

Socialism and Cooperation - Capitalism and Cooperation - Mixed Economy and Cooperation.

Module-3: Cooperative Thinkers and Models

Thinkers: Rochdale Model - Pre-Rochdale Thinkers: Robert Owen, Charles Fourier & Louis Blanc.

Post-Rochdale Thinkers: Raiffeisen and Schulze, Delitzsch, Van Sittard Neale, GDH Cole, Charles Gide, Paul Lambert.

Models: Socialistic School - Cooperative Sector School - Cooperative Common Wealth School.

Module-4: Cooperation as a Firm

Equilibrium of the Firm and Pricing - Cooperation and Theory of Distribution: Wages, Rent, Interest and Profit.

Module-5: Strategies for Cooperative Development

Evolutionary Model - Structural Model - Integrated Model - Participative
Decentralized Model - Project Approach - System Approach.

Books for References: [Recent Editions]

1. Hajela T.N. (2010) *Cooperation-Principles, Problems and Practice of Cooperation*, Ane Books Private Limited, New Delhi.
2. Krishnaswamy O.R. and V. Kulandniswamy, (2000) *Cooperation: Concept and Theory*, Arudra Academy, Coimbatore.
3. Sharada V. (1980) *Theory of Cooperation*, Himalaya Publishing House, Bombay.

COURSE – II: COOPERATIVE MOVEMENT IN INDIA AND ABROAD

Course Outcome

This course helps the students to get the knowledge about cooperative movement, cooperative movement in great Britain, Germany, Denmark and also the Indian situation.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Introduction to Cooperative Movement

Origin of Cooperative Movement - World Perspective of Cooperative Movement - Trends in the Cooperative Movement across Countries since Inception.

Module-2: Cooperative Movement in Great Britain

Cooperative Movement in Great Britain - Robert Owen - Dr. William King - Rochdale Pioneers - Christian Socialists - Cooperative Whole-Sale Society- Difficulties of Cooperative Whole-Sale Movement in Britain - Recent Trends.

Module-3: Cooperative Movement in Germany

Origin of Cooperative Movement - Raiffeisen Societies - Schulze- Delitzsch Societies- Cooperative Development after Second World War - Latest Position.

Module-4: Cooperative Movement in Denmark

Consumers' Cooperatives - Agricultural Cooperatives - Dairy Cooperatives - Main Features of Danish Cooperative Movement - Recent Trends.

Module-5: Cooperative Movement in India

Origin and Growth of Cooperative Movement in India - Structure of Credit Cooperatives: SCBs - DCCBs - PACs - State Cooperative Agriculture and Rural Development Banks - PCARDBs - Types of Non-Credit Cooperatives: Consumer Cooperatives, Marketing Cooperatives, Industrial Cooperatives and Housing Cooperatives - Recent Trends.

Books for References: [Recent Editions]

1. Ajit Kumar (2002) *Cooperation*, Himalaya Publishing House, Mumbai.
2. Hajela T.N. (2010) *Cooperation Principles Problems and Practice of Cooperation*, Ane Books Private Ltd., New Delhi.
3. Mathur B.S. (1999) *Cooperation in India*, Sahitya Bhavan Publications, Agra
4. Ramkishan.Y (2003) *Management of Cooperatives*, Jaico Publishing House, Mumbai

COURSE – III: COOPERATIVE MANAGEMENT

Course Outcome

This course helps the students to get the knowledge about Cooperative management, management of cooperative organizations and non-credit cooperatives.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Concept of Management

Definition - Nature and Features of Management - Is Management a Science or an Art - Management as a Profession - Management Techniques.

Module-2: Cooperative Management

Definition of Cooperative Management - Objectives and Unique Features - Interacting Cooperative Principles and Principles of Management - Professionalization of Management - Problems in Professionalization of Management - Problems of Cooperative Management - Minutes of the Meeting - Proceedings of the Meeting.

Module-3: Management of Cooperative Organization

General Body - Role of General Body - Powers of General Body - Managing Committee: Role and Functions of Board of Directors - President/Chairman - Duties and Functions of Secretary - Role and Functions of Registrar - Role of Meetings in Cooperatives.

Module-4: Management of Cooperative Banks

Internal Organization - Management Information System (MIS) for Cooperative Banking - Types of Information Needed - Agencies Involved to Collect MIS - Credit Planning - Aims and Objectives of Credit Planning - Financial Management in Cooperative Bank.

Module-5: Management of Non-Credit Cooperatives

Consumer Cooperatives, Marketing Cooperatives - Dairy Cooperatives - Housing Cooperatives - Criteria for Judging the Operational Efficiency of Cooperatives - Measuring the Performance of Cooperatives as Economic and Social Enterprises.

Book for References: [Recent Editions]

1. Kamat G.S. (1978) *New Dimensions of Cooperative Management*, Himalaya Pub., House, Mumbai.
2. Kulandai Swamy V. *Principles and Practice of Cooperative Management*, Rainbow Publishers, Coimbatore.
3. Ramkishan.Y (2003) *Management of Co-operatives*, Jaiko Publishing House, Mumbai.
4. Ravichandran K, Nakkirn.S. (2009) *Principles of Management*, Avinash Paper Backs, Delhi.

COURSE – IV: ECONOMIC ANALYSIS

Course Outcome

This course helps the students to get the knowledge about the theory of consumer behaviour and utility maximization, theory of cost and production.

The students also gain the knowledge relating to the price and output determination under different market conditions.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course.



UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Introduction to Microeconomics

Meaning , Definition , Fundamentals of Economics - Theory of Demand , Marshalian Theory of Demand , Hicks-Allen Theory of Demand , Elasticity of Demand.

Module-2: Theory of Consumer Behavior and Utility Maximization

Law of Diminishing Marginal Utility Theory, Equi-Marginal Utility Theory. Indifference Curve Analysis, Consumer Equilibrium, Consumer Surplus, Theory of Revealed Preference.

Module-3: Theory of Cost and Production

Production: Concept of Production, The Law of Variable Proportion, Production Function and Returns to Scale.

Cost: Different Types of Costs (Fixed Cost, Variable Cost, Total Cost, Average Cost, Marginal Cost, Economic Cost, Opportunity Cost), Cost Curves in Short-Run and in Long-Run, Link between Production and Cost.

Module -4: Price and Output Determination under Different Market Conditions.

Perfect Competition: Concepts and Features, Short Run and Long Run Equilibrium of the Firm and Industry.

Monopoly: Concepts - Features, Barriers to Entry, Price Discrimination, Regulated Monopoly. *Monopolistic Competition:* Concept and Features, Economic Inefficiency, Non Price Competition. *Oligopoly* - Concepts and Features, Non Price Competition, Economic Efficiency.

Module-5: Factor Markets and Distribution of Income

Factors of Production, Importance of Factor Pricing - Income and Pricing of Factors of Production, Marginal Productivity Theory, Relevance of the Study.

Books for References: [Recent Editions]

1. Mukherjee Sampat (2002) *Modern Economic Theory*
2. Mithani D.M. (2003) *Modern Economic Analysis*, Himalaya Publishing House, Mumbai.

SOFT CORE

COURSE – V: BUSINESS MATHEMATICS

Course Outcome

This course helps the students to get the knowledge about the application of mathematical tools to other disciplines, knowledge about inductive and deductive reasoning.

The students also gain the relating to production, cost and revenue functions

Pedagogy



The resource persons from the sister departments are being employed to teach the business mathematics for cooperative management students. This has helped the students to understand the business mathematics even to apply to solve the practical problems.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Introduction

Applicability of Mathematical Tools to Other Disciplines, Inductive and Deductive Reasoning, Sets and Relations, Algebra - Function and Limits - Linear and Non Linear Functions, Exponential Function, Logarithmic Function, Simultaneous Equation and Solutions for Two Variables.

Module-2: Calculus

Differentiation and Integration - Derivative, Rules of Differentiation, Maxima and Minima of Function, Integration.

Module-3: Vector and Matrices

Basic Concepts - Types of Matrix - Elementary Operations - Determinants - Solving the System of Linear Equation by Using Cramer's Rule.

Module-4: Derivation

Meaning of Equilibrium - Derivation of Demand and Supply Function of a Commodity - Market Equilibrium - Effect of Taxes and Subsidies on Market Equilibrium - Market Equilibrium of Two Commodities, Demand Elasticity and Estimation, Mathematical Relationship - MR, AR and TR and Elasticity, Consumer Surplus.

Module-5: Production, Cost and Revenue Function

Theory of Firms' Behaviour - Production Function - Cost Function - Revenue Function, Equilibrium of Firms and Profit Maximization - Producers' Surplus.

Books for References: [Recent Editions]

1. Bose D. (2003) *An Introduction to Mathematical Economics*, Himalaya Publishing House, Mumbai.
2. Monga G. S. (2002) *Mathematics and Statistics for Economics*, Vikas Publishing House, New Delhi.
3. Veerachami R. (2002) *Quantitative Methods for Economists*, New Age International Publication, New Delhi.
4. Yamane Taro (2002) *Mathematics for Economists- an Elementary Survey*, Prentice-Hall of India Private Limited, New Delhi.

SECOND SEMESTER

HARD CORE

Course – 1: COOPERATIVE BANKING

Course Outcome

This course helps the students to get the knowledge about the functioning of rural cooperative credit, growth of cooperative banking in India, urban cooperative banks.

The students also gain the knowledge relating to regulatory framework for cooperative banks.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Rural Cooperative Credit

Need for Rural Credit - Sources of Rural Credit - Significance of Rural Cooperatives - Aims & Objectives of Rural Cooperative Credit - Multi Agency Approach - Cooperative Banking Vs Commercial Banking.

Module-2: Growth of Cooperative Banking in India

Trends in the Progress of Cooperative Banking in India - Cooperative Credit Structure in India- Short-Term and Long-Term Credit Structure - PACs, DCCBs, SCBs, PCARDBs and SCARDBs - Problems and Prospects of Cooperative Credit System in India - Prof. Vaidyanathan Committee Recommendations and Recent Trends.

Module-3: Urban Cooperative Banks

Origin & Development of Urban Cooperative Credit Movement - Objectives & Functions- Management of UCBs & Resources of UCBs - Problems & Prospects - Working Group on IT Support for UCBs (Chairman R. Gandhi, 2007) - Working Group on Umbrella Organization and Constitution of Revival Fund for UCBs (Chairman V.S. Das 2008) - Committee on Licensing of Urban Cooperative Banks in India - Recent Trends.

Module-4: Regulatory Framework for Cooperative Banks

Application of Banking Regulations Act 1949 to Urban Primary Cooperative Banks - Duality of Control - Prudential Regulation - Credit Planning in Cooperative Banks - Performance in Financial Operations of Cooperative Banks - NABARD as an Apex Institution for Refinancing - Ninety-Seventh Constitutional Amendment Act-2011.

Books for References: [Recent Editions]

1. Basak Amit (2010) *Cooperative Banks in India-Functioning and Reforms*, New Century Publications, New Delhi, India.
2. Hajela T.N. (2010) *Cooperation - Principles, Problems & Practice of Cooperation*, Anc Books Pvt., Ltd., New Delhi.
3. Mathur B.S.(1999) *Cooperation in India*, Sahitya Bhavan Publications, Agra
4. Nakkiran S. (2006) *Cooperation Management - Principles And Techniques*, Deep & Deep Publications Pvt., Ltd., New Delhi.

COURSE – II: RURAL DEVELOPMENT & PANCHAYAT RAJ

Course Outcome



This course helps the students to get the knowledge about the rural development programmes in India, rural institutions and panchayat raj institutions.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Rural Development and Cooperatives

Introduction: Basic Values and Objectives of Cooperation - Principles of Cooperation - Role and Importance of Cooperatives and Rural Development.

Module-2: Rural Development in India

Concept of Rural Development - Meaning, Objectives, and Strategies for Rural Development - Approaches to Rural Development - Gandhian Approach - Sectoral Approach - Target Approach - Area Approach - Integrated Approach.

Module-3: Rural Economy of India

Ecology, Rural Population - Size, Growth, and Occupational Structure - Rural Income - Problem of Poverty and Unemployment - Policies for Rural Development - Rural Development under Plans.

Agriculture and Rural Economy of India - Rural Industries: Cottage and Village Industries - Rural Infrastructure in India: Transport, Communication, Electricity, Housing, Education, Health etc., (Drinking Water and Sanitation).

Module-4: Rural Development Programmes in India.

Rural Development Programmes: CDP, IAAP, SFDA, MFAL, DPAP, RLEGP, IRDP, JRY, NREP, DWCRA, FWP, TRYSEM - Rural Employment Guarantee Programme: MGNREGA - Recent Developments.

Module-5: Rural Institutions and Panchayat Raj

Role of Institutional Agencies in Rural Development - Rural Development Administration - Panchayath Raj - Concept - Structure - Role of Panchayat Raj Institution in Development of Rural Economy - Recent Trends.

Books for References: [Recent Editions]

1. Dhingra IC (2002) *Rural Economics*, S. Chand and Sons, NewDelhi.
2. Hajela T.N (2010) *Cooperation Principles-Problems and Practices of Cooperation*, Konark Publications, NewDelhi.
3. Katar Singh (1986) 'Rural Development, Principles, Policies and Management, Sage Publishers, New Delhi.
4. Maheshwari Sriram (1995) *Rural Development in India-A Public Policy Approach*, Sage Publications, New Delhi.
5. Mathur B.S. (2002) *Cooperatives in India*, Sahitya Bhavan Publications, Agra.

6. Satya Sundaram I. (2011) *Rural Development*, Himalaya Publishing House, NewDelhi.

COURSE – III: MANAGEMENT OF CREDIT COOPERATIVES

Course Outcome

This students gain the knowledge relating to financial management in cooperative banks, legal provisions of cooperative banks, etc.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Cooperative Banking

Relevance of Management in Banking Industry Nature, Objectives and Special Features of Cooperative Banks - Cooperative Banks in Indian Banking Systems - Differences between Cooperative Banks and Commercial Banks, Regional Rural Banks and Cooperative Banks.

Module-2: Cooperative Credit Institutions

Objectives, Functions & Problems of PACs, DCCBs, State Co-operative Banks, PCARDBs, SCARDBs - Revitalization of Rural Co-operative Banks, Major recommendations of the Task Force to Study the Co-operative Credit System. (A. Vaidyanathan Committee).

Module-3: Financial Management in Cooperative Banks

Functions of Financial Management in Cooperative Banks and their Performance in Financial Operation, Credit Planning: Aims and Objectives, MIS for Cooperatives purpose of MIS, Types of Information needed, Agencies involved to Collect MIS Information.

Module-4: Rural Cooperative Credit

Aims and Objectives of Rural Cooperative Credit - Cooperatives Banking Vs Commercial Banking

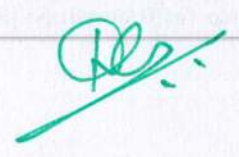
- Classification of Cooperative Banks - Problems of Rural Cooperative Credit - Major Deficiencies of Rural Cooperative Credit System.

Module-5: Legal Provisions of Cooperative Banks

Provisions of Negotiable Instrument Act of 1881- Banking Regulation Act of 1949 & 1966 (as applicable to Cooperative Banks) - Role of NABARD in the Development of Co-operatives - Recent Trends in Banking Legislation.

Books for References: [Recent Editions]

1. Hajela T.N. (2010) *Co-operation, Principles, Problems and Practice of Cooperation*, Ane Books Pvt., Ltd.



2. Nakkiran (2007) *A Treatise on Cooperative Management*, Rainbow Publications, Coimbatore
3. Palanetrappa M.C (1999) *Cooperative Banks and the Banking Regulation Act 1949*, Sree Dyamalamba Publications, Bangalore.
4. Pawar I.D. and Vaze A.T (1999) *Cooperative Banking*, Pragati Prakashan, Mumbai.

Course – IV: MANAGERIAL ECONOMICS

Course Outcome

This course helps the students to get the knowledge about demand forecasting, linear programming, pricing policies and practices and also they learn capital budgeting.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Nature and Scope

Definitions - Scope - Whether Managerial Economics is Positive or Normative - Relationship of Managerial Economics with Other Disciplines - Concepts and Types of Business Organizations: Proprietorship, Partnership, Joint Stock Companies, Public and Private Limited Companies, Cooperative Organizations.

Module-2: Demand Forecasting

Purpose of Forecasting Demand Determining Scope of Forecasting, Methods of Demand Forecasting: Survey Method, Statistical Methods.

Module-3: Linear Programming

Meaning, Assumption, Basic Concepts, Formulation of Linear Programming Problem - Maximization, Minimization- Graphic Situation - Dual Problem.

Module-4: Pricing Policies and Practices

Pricing Techniques - Pricing of New Products Pricing of Multiple Products Pricing over Life Cycle of a Product - Specific Pricing Techniques - Skimming Pricing Strategies and Penetration Pricing Strategies and Other Pricing Policies.

Module-5: Capital Budgeting

Meaning and Importance of Capital Budgeting, Steps for Capital Project Evaluation - Linear Programming

Books for References: [Recent Editions]



1. Mehta P.L. *Managerial Economics Analysis and Problems and Cases*,
2. Mithani D.M. (2003) *Managerial Economics Theory and Applications*
3. Salvatore Dominick (2004) *Managerial Economics in a Global Economy*, McGraw Hill inc., NY

COURSE – V: BUSINESS STATISTICS

Course Outcome

This course helps the students to understand the measures of location and dispersion and correlation and regression analysis, time series analysis and also they gain the knowledge relating to index numbers.

Pedagogy

Business statistics has been taught by the experts in the subject by using Time series data relating to various economic variables in the cooperative management subjects.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Introduction to Statistics

Statistical Techniques in Cooperative Management - Types of Data - Sources of Data - Population and Samples - Descriptive Statistics and Inferential Statistics - Tabular and Graphical Methods.

Module-2: Measures of Location and Dispersion

Measurement of Location - Arithmetic Mean, Weighted Arithmetic Mean, Median, Mode. Measures of Variability - Standard Deviation, Coefficient of Variation.

Module-3: Correlation and Regression Analysis

Meaning and Types of Correlation, Scatter Diagram, Pearson's Correlation Coefficient, Spearman's Rank Correlation Coefficient.

Regression Analysis - Linear Regression Method - Equation for Estimation and Forecasting,

Module-4: Time Series Analysis

Nature and Decomposition of Time Series - Analysis of Trend - Polynomial Trend - Moving Average Method, Exponential Smoothing - Least Square Method.

Module-5: Index Numbers

Measuring and Types of Index Numbers, Price Index, Link and Chain Indices, Methods of Construction of Index Numbers, Fisher's Index Numbers - Limitations of Index Numbers.

Books for References: [Recent Editions]

1. Anderson Sweeney and T. A. William (2002), *Statistics for Business and Economics*, Thomson Southwestern, Bangalore.
2. Sonia Taylor (2001) *Business Statistics*, Palgrave, New York.
3. Veerachami R. (2002) *Quantitative Methods for Economists*, New Age International Publication, New Delhi.

THIRD SEMESTER

HARD CORE

Course – I : COOPERATIVE ACCOUNTING

Course Outcome

This course helps the student to understand Accounting Procedures Principles and can independently look into the various issues relating to accounting. Ultimately he will be in a position to work for any organization in the accounting field.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course. In addition to these the students are taught relating to Cooperative Accounting methods.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Accounting Principles

Need for Accounting Principles and Records, Definition of Accounting - Principles of Book Keeping-Double Entry Book-keeping and Accountancy - Objectives - Types of Accounting.

Module-2: Journal and Ledger

Meaning of Journal and Ledger - Form of Journal Book - Form of Ledger - Recording of Transaction - Balancing of Ledger.

Modul-3: Final Accounts

Trading Manufacturing, Profit and Loss Account, Balance Sheet - Receipts and Payments Account

- Capital Receipts and Revenue Receipts - Income and Expenditure Account - Balance Sheet Adjusting Entries.

Module-4: Cooperative Accounting

Day Book - Ledger Posting - Receipts and Payments Account- Final Accounts- Last Year Balance Sheet - Trading Account - Profit and Loss Account and Balance Sheet.

Module-5: Accounts of Cooperative Societies

Types of Cooperative Societies: Farming, Credit, Banking, Trading, Marketing, Housing - Maintenance of Accounts and Preparation of Financial Statement.

Books for References: [Recent Editions]

1. Belwalae U.R. (1999) *Cooperative Accounts*, Pragathi Prakashana, Mumbai.
2. Sammiuddin Mahfoozur Hifzur Rehman (1989) *Cooperative Accounting and Auditing*,



COURSE – II: THIRD SECTOR AND THE ECONOMY

Course Outcome

The course helps the students to understand nonprofit sector and civil society. This will further help the student in understanding how non-profit organization helps in the governance of state as a whole.

The course will help the candidate in understanding social change in the society, how employment can be generated in rural as well as urban areas.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course.

UNIT WISE OUTLINE OF THE SYLLABUS

Module- 1: Introduction

Nature and Scope of Third Sector - Concept of Third Sector-Non-Profit Sector and Civil Society - Evolution of Third Sector and the Post Cold War Resurgence - Domain of Social Economy - Theories of Third Sector: Economic and Sociological.

Module-2: Third Sector in the Economy

Locating and Identifying the Place of Third Sector in the Economy - Legal and Functional Classification of Third Sector Organizations - ICNPO (12) Categories and their Relevance -Third Sector vis-à-vis State and Corporate - Social Capital and its Relationship with Third Sector.

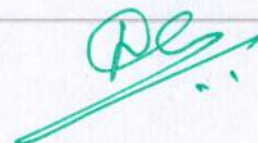
Module-3: Role of Third Sector in Economy

Conventional Roles of Third Sector Organizations - Globalization and the Changing Role of Third Sector - Third Sector as Service Provider -Third Sector as: Governance Facilitator, as Change Agent, as Constructive Competitor - Emanating Third Sector.

Module-4: State and the Third Sector

State and the Third Sector State - Civil Society Interface - Legal and Other Environment for Third Sector Organizations - State Funding of Third Sector Organizations - Principal-Agent Relationship

State/Civil Society Partnerships in Development.



Module-5: Third Sector in India

Third Sector in India - Evolution of Third Sector in India - Size and Diversity - Alternative Terminologies for Third Sector and their Relevance - Discourses on Civil Society and Development

Third Sector and Rural Development - Third Sector and Social Change - Third Sector and Employment Generator - State and Civil Society Relationships in India.

Books for References: [Recent Editions]

1. Benjamin Gidron, Ralph M. Kramer and Lester M. Salamon (Eds), (1992) *Government and the Third Sector*, Jossey - Bass, ISBN1-55542-439-2
2. Kaviraj Sudiptha and Sunil Khilnani (2001) *Civil Society: History and Possibilities*, Cambridge, ISBN 81-7596-108-2
3. Mark Lyons (2001) *Third Sector*, Allen Unwin, ISBN1-86448-742-9

Course – III: MANAGEMENT OF NON-CREDIT

COOPERATIVES Course Outcome

This course will help the student in understanding how non-credit cooperatives are functioning and the student will be in position to work for their cooperatives after completion of the course. He will be in a position to understand the Management or different types of non-credit cooperation.

Pedagogy

The students are taught by collecting the information from various sources like; statistical abstract, economic survey and RBI bulletins, which has helped the students to understand the details about the non credit cooperatives in Karnataka State in particular and India in general.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Cooperative Management

Definition and Features of Management - Meaning of Cooperative Management - Principles of Management and Principles of Cooperation - Need for Modern Management to Cooperatives - Professionalization of Cooperatives - Unique Features of Cooperative Management - Factors for the Success of Cooperative Management.

Module-2: Management of Housing Cooperatives

Origin and Development of Housing Cooperatives - Types of Housing Cooperatives - Advantages - Managerial Aspects of Housing Cooperatives.

Module-3: Management of Consumers' Co-operatives

Organization, Structure and Objectives of Consumer Cooperatives - Areas of Modern Management



Determination of Assortment; Sales Promotion; Advantages of Sales Promotion; Criteria for Effective Sales Promotion - Sales Promotion Aids; Types of Aids; Inventory Management; Importance of Inventory Management; Pre-Requisites of Good Storage.

Module-4: Management of Dairy Cooperatives

Organizational Structure and Importance of Dairy Cooperatives; Procurement Management - Methods of Milk Procurement - Mode of Collection - Transport Management; Processing of Milk and Product Development - Heat Treatment of Milk - Homogenization - Management of Seasonal Fluctuations.

Module-5: Management of Marketing Cooperatives

Structure and Organization of Marketing Cooperatives - Advantages of Cooperative Marketing - Special Features - Procurement Policies - Sales Management - Financial Management - Personnel Management.

Books for References: [Recent Editions]

1. Ajithkumara N. (2002) *Cooperation*, Himalaya Publishing House, Mumbai.
2. Hajela T.N. (2010) *Cooperation: Principles, Problems & Practice of Cooperation*, Ane Books Pvt. Ltd. New Delhi.
3. Nakkiran S. (2006) *Cooperation Management-Principles and Techniques*, Deep & Deep Publications Pvt., Ltd., New Delhi
4. Sah A.K. (1986) *Functional Management for the Cooperatives*, Rainbow Publication, Coimbatore.

Course – IV: RESEARCH METHODOLOGY AND DATA ANALYSIS

Course Outcome

This course will help the student about the importance of data and how to analyze it and interpret the data in different forms by coding classification and by Tabulating it by using different methods.

Pedagogy

This paper contains Research methods and analytical information. The teachers have been taking various field situations by considering both primary and secondary data to teach the students to learn how to use various research methods in conducting the research in cooperative management.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Introduction

Research: Meaning, Types, Purpose & Method, Criteria of Good Research, Social Science Research, Scientific Research, Research in Cooperative Sector.

Module-2: Research Process



Problem Formulation, Review of Literature, Hypothesis - Characteristics, Types, Steps involved in Preparing Research Proposal and Research Design.

Module-3: Data Collection

Primary and Secondary Data - Sources - Advantages and Disadvantages - Qualitative and Quantitative Data.

Data Collection Methods: Observation, Interview, Questionnaire, Checklist, Schedule.

Sampling: Meaning, Types: Probability and Non- Probability Sampling Techniques - Errors in Sampling.

Module 4: Data Analysis

Editing Coding, Classification, Tabulation, Analysis and Interpretation Research Report: Characteristics, Components Graphical Representation of Data - Bar Diagrams, Pie Charts, Histograms, Ogives, and Graphs.

Hypothesis Testing - Parametric & Non-Parametric Tests

Module 5: Report Writing

Meaning - Types of Reports - Planning Report Writing - Research Report Format - Principles of Writing - Documentation: Footnotes - Bibliography.

Books for References: [Recent Editions]

1. Donald .R. Cooper & Pamela S. Schindler (2007) *Business Research Methods*, TMH,/9e/
2. Kothari C.R. (2007) *Research Methodology*, Vishwa Prakashana, Mumbai
3. Krishnaswami O.R., & M. Ranganathan, *Methodology of Research in Social Sciences*, Himalaya Publishing House, Mumbai

OPEN ELECTIVE

COURSE – V: COOPERTIVE MANAGEMENT

Course Outcome

This study will help the student to understand how cooperative are management, who manages and how it is managed. This will definitely help to creating knowledge is different aspects of management services provided by the cooperative society.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government, which helps the students to gain the knowledge relating to the cooperatives and rural development relating to the above course.

UNIT WISE OUTLINE OF THE SYLLABUS



Module-1: Concept of Management

Definition, Nature and Features of Management - Management a Science or an Art - Management as a Profession – Management Techniques.

Module-2: Cooperative Management

Definition of Co-operative Management - Objectives and Unique Features - Interacting Cooperative Principles and Principles of Management - Professionalization of Management - Problems in Professionalization in Management - Problems of Cooperative Management - Minutes of the Meeting- Proceedings of the Meeting.

Module-3: Management of Cooperative Organization

General body - Roll of General Body - Powers of General Body -Managing Committee: - Role and Functions of Board of Directors- President/Chairman-Duties and Functions of Secretary - Role and Functions of Registrar- Role of Meetings in Co-operatives.

Module-4: Management of Cooperative Banks

Internal Organization - Management Information System (MIS) for Cooperative Banking - Types of Information needed - Agencies involved to Collect MIS - Credit Planning - Aims and Objectives of Credit Planning - Financial Management in Cooperative Bank - Functions of Financial Management in Cooperative Banks.

Module-5: Management of Non-Credit Cooperatives

Consumer Co-operatives, Marketing Cooperatives, Dairy Cooperatives - Housing Cooperatives - Criteria for judging the Operational Efficiency of Cooperatives - Measuring the Performance of Co- operatives as an Economic and Social Enterprise.

Books for References: [Recent Editions]

1. Kamat G.S. (1978) *New Dimensions of Cooperative Management*, Himalaya Publishing House, New Delhi.
2. Kulandai Swamy V. *Principles and Practice of Cooperative Management*, Rainbow Publishers , Coimbatore.
3. Ramkishen.Y (2003) *Management of Cooperatives*, Jaiko Publishing House, Mumbai.
4. Ravichandran K, and Nakkirn. S., (2009). *Principles of Management*, Avinash Paper Backs, Delhi.

FOURTH SEMESTER**HARD CORE****COURSE – I: COOPERATIVE AUDITING****Course Outcome**

This Course will help the student to understand how auditing is done in cooperative organizations. By studying different types of cooperatives societies and when it is audited it will give a through knowledge of how auditing is important for the success of a cooperation.

Pedagogy

The resource persons from the sister departments are being employed to teach the cooperative Auditing. This has helped the students to understand the Cooperative Auditing who will be expert in simple Audit works.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Auditing

Origin of Auditing - Meaning, Definition, Objectives, Types of Audit - Difference between Cooperative Audit and Company Audits.

Module-2: Vouching and Verification

Meaning and Objects of Vouching - Vouching of Cash Transactions - Vouching Procedures - Verification - Mode of Verification - Verification of Assets and Liabilities - Audit Report.

Module-3: Audit of Cooperative Organizations

Audit in Primary Societies - DCC Banks - State Cooperative Banks - Urban Cooperative Banks - Dairy Societies - Consumers Societies - Marketing Societies

Module-4: Cooperative Audit in India

Administrative Set up of Cooperative Departments in Karnataka Administrative set up of Cooperative Audit - Audit by Federal Organizations - Audit by Chartered Accountants - Cooperative Audit in Karnataka.

Module-5: Management Audit

Need - Definitions - Objectives - Distinction between Financial Audit and Management Audit - Distinction between Cost Audit and Management Audit - Conduct of Management Audit.

References: [Recent Editions]

1. Dinkar Pagare (2005), *Principles and Practice of Auditing*, Sultan Chand and Sons, New Delhi.
2. Wandekar D.V. *Cooperative Audit*, Pragati Prakashana, Mumbai.
3. Maheshwari S.M.(2000) *Principles of Auditing*, Himalaya Publications, Mumbai.

Course – II: COOPERATIVE LAW AND GOVERNANCE

Course Outcome

This course will help the student regarding how cooperative legislation is an important aspect in the successful running of a cooperatives. Various types of Laws that is needed for the success of the society.

And also it makes the student to learn challenges faced by the societies and how a new legislation can be brought in for the betterment of the society.

Pedagogy

The teachers have been teaching cooperative Law and Governance by taking legal information from the experts in the field and also by keeping Panchayat Raj Institutions as an example to teach the subject.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Cooperative Legislation in India

Legal Environment of Cooperatives - Cooperative Credit Societies Act of 1904, 1912 & 1957 - Developments in Cooperation Legislation in India before and after Independence - Model Act of 1991, Ninety-seventh Constitution Amendment Act 2011 and present trends.

Module-2: Cooperative Legislation in Karnataka

Registration of Cooperative Societies, Reorganization, Amalgamation, Merger, Division of Cooperative Society - Amendment of Bye-Laws - Membership - Management - Special Privileges - Funds - Auditing, Inspection and Liquidation, Winding up.

Module-3: Allied Laws

Indian Contract Act 1872 - Indian Sale of Goods Act 1930 - Payment of Wages Act 1936 - Consumers Protection Act 1986 - Special provisions of Recovery of Debts due to Banks and Financial Institutions Act 1993 - Karnataka State Souhardha- Sahakari Act 1997.

Module-4: Cooperative Governance

Meaning and Definition - Concept - Need and Importance- Fundamental Principles - Representation and Transparency.

Corporate Governance: Indicators - Rules, Tools and Concrete Procedures & Principles. Cooperative Governance: Meaning and Importance - Concept of Good Governance - Important aspects of Good Cooperative Governance - Fundamental Principles of Cooperative Governance - Participation of Members in Cooperative - Governance Structure in Cooperatives: General Body, Board of Directors and Control - Executive Management. Singularities of Cooperative Governance- Structure of Guidelines Strategic Guidelines - Supervision and Control.

Module-5: Challenges of Cooperative Governance

Managerialism within a Framework of Cooperative Governance - A New Governance Model - Changes in Institutional Governance and Leadership - Managerial Leadership - Transformative Leadership - Pressure Towards Managerialism Effects of Government Reforms

Book for References: [Recent Editions]

1. Hajela T.N. (2010) *Cooperation - Principles, Problems & Practice of Cooperation*, Ane Books Pvt., Ltd., New Delhi.
2. Indian Institute of Banking & Finance (2007) *Laws of Cooperative Banking*, Indian Institute of Banking & Finance, Mumbai.
3. Jewel Edwinraj, S. Sukumar and J. Christopher Pushparaj (2013) *Governance System in Mutual*, Serial Publications, New Delhi.



4. Karnataka Law Journal Publications (2011) *The Karnataka Cooperative Societies Rules 1960*, KLJ Publication, Bangalore.
5. Goyal (2009) *Corporate Governance*, Oxford University Press, New Delhi.
6. David Pardey (2007) *Introducing Leadership*, Elrevier Private Ltd., New Delhi.

Course – III: FINANCIAL MANAGEMENT OF COOPERATIVES

Course Outcome

This course will help the student as to how Financial Management is important in cooperatives.

This course will also make him to understand different aspects of financial management. This is concerned with capital structure, working capital, capital budgeting, etc.

Pedagogy

The teachers are handling the classes regularly and according to the syllabus they have been teaching. While teaching whatever the content is expected from the course outcome is conveyed to the students. In each semester the students are given research problems relating to various ongoing development programmes of the government relating to the financial management of various development programmes by the cooperatives, which helps the students to gain the knowledge relating to the Financial Management of cooperatives.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Nature & Scope of Financial Management

Definition, Objectives, Functions, Scope & Importance of Financial Management in Cooperatives.

Module-2: Techniques of Financial Analysis

Meaning of Financial Analysis - Steps involved in the Analysis of Financial Statements - Comparison and Interpretation - Objectives and Classification of Financial Analysis - Ratio Analysis - Cash Flow Analysis - Funds Flow Analysis - Cost -Volume-Profit Analysis.

Module-3: Capital Budgeting

Meaning, Need for Capital Budgeting Objectives - Advantages and Significance Limitations - Steps involved in Capital Budgeting - Kinds of Proposals - Capital Budgeting in Cooperatives.

Module-4: Capital Structure

Capital Structure - Factors Affecting Capital Structure, Over Capitalization Vs under Capitalization Concept of Balanced Capital Structure - Capital Structure in Cooperatives.

Module-5: Working Capital Management

Meaning, Different Concepts of Working Capital, Importance Factors Determining Working Capital - Sources of Working Capital - Working Capital-Management of Cash, Receivables and Inventories - Working Capital of cooperatives.

Books for References: [Recent Editions]



1. A.K. Sah (1986) *Functional Management for the Cooperatives*, Rainbow Publications, Coimbatore.
2. B.S.Raman (1991) *Financial Management*, United Publishers, Mangalore.
3. Nakkiran S. (2006) *Cooperative Management-Principles and Techniques*, Deep & Deep Publications Pvt., Ltd., New Delhi.

Course – IV: INDIAN ECONOMY

Course Outcome

- The student understands the Indian Economy in a better manner.
- This course also helps the student to understand how Agricultural Sector, Industrial Sector, Tertiary sector and Public finance will help the development of an economy.
- The students can also learn various forms of sector analysis

Pedagogy

The teachers have been teaching the Indian economy by referring to literature contributed by top experts in the subject. In addition to this the latest secondary information is given by referring to the secondary sources published by the Government agencies.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-1: Structure of the Indian Economy

Features of Indian Economy - Indian Economy on the eve of Independence - Natural Resources - Human Resources - Infrastructure in the Indian Economy - National Income of India - Savings and Capital Formation.

Module-2: Agricultural Sectors in India

Role in Development - Cropping Pattern - Land Reform - Farm Size and Efficiency - Green Revolution - Agricultural Finance - Agricultural Marketing and Warehousing - Food Problem and Public Distribution System - Agricultural Labour - WTO and Agriculture.

Module-3: Indian Industries

Role - Growth and Structural Composition - Some Large Scale Industries - Iron and Steel - Sugar - Information Technology Industry - Small Scale Industries - Industrial Sickness - Industrial Labour - Labour Policy - National Wage Policy - Second National Commission on Labour - New Industrial Policy 1991.

Module-4: Tertiary Sector in the Indian Economy

Foreign Trade - Trends and Problems - India's Balance of Payment - World Trade Organization and India's Foreign Trade - RBI - Monetary Policy - Money Supply - Commercial Banking System - Money Market and Capital Market.

Module-5: Indian Public Finance

Indian Tax System - Public Expenditure - Public Debt - Deficit Financing - Centre and the State Financial Relations - Parallel Economy.



Books for References: [Recent Editions]

1. Sundaram K.P.M. & Rudder Datt (2010) *Indian Economy*, S. Chand & Co., Ltd., New Delhi.
2. Mishra S.K. and Puri V .K. (2010) *Indian Economy its Development Experience*, Himalaya Publishing House, Mumbai.
3. Agarwal A.N. (2009) *Indian Economy Problems and Development and Planning*, Vishwaprakashan, New Delhi.
4. Acharya Shankar (2003) *India's Economy some Issues and Answers*, Academic Foundations, New Delhi.
5. Kapila Uma (2009) *Indian Economy since Independence*, Academic Foundations, New Delhi.

Reports

1. Reserve Bank of India, *Report on Currency and Finance*, Mumbai.
2. Government of India, *Economic Survey*, Ministry of India, New Delhi
3. Planning Commission, *Five Year Plan Documents*, New Delhi.

SOFT CORE

Course - V: COMPUTER TALLY & PROJECT WORK

Course Outcome

By Studying computer tally, the student will be technically qualified to understand the ICT principles. He will be made a understand in a practical way by using technology, Computerized accounting system, etc.

Pedagogy

Computer tally is being taught by the computer experts from the sister departments. In case of the project work various field related problems are worked out and teachers asked the students to work on them by getting into various field situations – Rural and Urban areas.

UNIT WISE OUTLINE OF THE SYLLABUS

Module-I

Day	Particulars	Pg. No.	Mode	Vol.
1	Introduction about Key Strokes, Students Tally Versions, Faculty		TH	
2	Business Organization: Service, Trading, Manufacturing.	9,10,11,12	TH	I
3	Accounting Principles, Concepts & Convention, Definition, Types of concepts	3,4	TH	I
4	Types of Conventions	3,4	TH	I
5	Transactions: Types of Accounts, Golden Rules.	2,3	TH	I
6	Transaction: Types of Journal Book, Accounting Voucher in Tally	2,3,32 & 33	TH	I
7	Transaction: Compound Journal Entry	2,3	TH	I
8	Mode of Accounting: Posting	6	TH	I
9	Mode of Accounting : Trial Balance	6	TH	I

10	Financial Statement: Trading & P/L A/C. Processing Transaction in Tally	6 and 32	TH	I
11	Financial Statement: Balance Sheet, Processing Transaction in Tally	7 and 32	TH	I
12	Provision Entries	121,122	TH	I
13	Provision Entries	121,122	TH	I
14	Bank Reconciliation Statement	74	TH	II
15	Test		TH	
16	Seminar and Doubts clarification		TH	

Module-II

Day	Particulars	Pg. No.	Mode	Vol.
17	Introduction to Tally: Features of Tally, Getting Functional with Tally, Creation, Alteration & Deletion of Company in Tally	17- 22	D	I
18	Practical Exercise		P	I
19	Ledgers and Groups Creations: Creation, Alteration & Deletion in Single and Multiple Mode	32	D	I
20	Practical Exercise		P	I
21	Recording Transaction	33- 88	D	I
22	Practical Exercise:	34- 54	P	I
23	Practical Exercise:	56- 59	P	I
24	Practical Exercise:	63- 66	P	I
25	Practical Exercise:	69- 71	P	I
26	Practical Exercise:	74- 80	P	I
27	Practical Exercise:	82- 88	P	I
28	Backup and Restore, Report Generation	51	D	I
29	Practical Exercise	93 -110	P	I
30	Test			
31	Seminar and Doubts Clarification			

Module-III

Day	Particulars	Pg. No.	Mode	Vol.
32	Ledgers and Group Creation	204- 205	D	II
33	Practical Exercise	204- 205	P	II
34	Cost Centers: Creation, Alteration and View Reports	46	D/P	II
35	Creation of Vouchers Types	153	D/P	II
36	Inventory: Stock Item, Stock Group, Stock Category, Unit of Measure.	35- 37	D	II
37	Practical Exercise	35- 37	P	II
38	Bill-wise Details	38	D	II
39	Practical Exercise	38	P	II
40	VAT/CST Report Generation		TH	II
41	Cheque Printing and BRS	54,74	D/P	II
42	Interest Calculation: Simple Mode	58- 61	D/P	II
43	Interest Calculation: Advance Mode, Activation, View Report, Creation of Voucher Class	164	D	II
44	Practical Exercise	164	P	II
45	Invoicing, diff. Actual and Bill Quantity.	162 -165	D/P	II
46	Creation of Voucher Class under Sales, Purchase, Payment	95	D	II

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47	Practical Exercise	162- 166	P	II
48	Multiple Price Level	199	D/P	II
49	Printing Reports	158- 159	D/P	II
50	Test			

Module-IV

Day	Particulars	Pg. No.	Mode	Vol.
51	Track Additional Cost of Purchase	200	D/P	III
52	Bill of Materials	201	D/P	III
53	Inventory Voucher, Reorder Levels	63	TH	III
54	Practical Exercise	204- 211	P	III
55	Multiple Currencies	207,210	D/P	III
56	TDS and Service Tax	184- 196	TH	III
57	Practical Exercise	210- 213	P	III
58	Security Control, Tally Audit	142	D/P	III
59	Consolidation, Split, Export, and Import	67- 72	D/P	IV
60	ODBC, Web Enabled	73- 82	D/P	IV
61	Final Test			

Course Description:

Introduction to Accounting	Accounting Principles and Systems
Important Definitions and Terms	Features of Tally
Maintaining Company Data	Groups and Ledgers
Inventory Accounting with Tally	Stock Groups Categories, Items
Stock Items	Vouchers
Inventory Details in Vouchers	

Books for References

1. Tally 5.4 & 6.3 Instant Reference.
2. Mittal & Rana, Mastering Tally, Khanna Book Publishing Co. (P) Ltd.
3. Nadhani A.K., Computer Tally, Nadhani BPB Publication.

Plg.

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