

**UNIVERSITY OF MYSORE**  
**DEPARTMENT OF STUDIES IN ECONOMICS AND CO-OPERATION**  
**MANASAGANGOTRI, MYSURU - 570 006**

**M.A. COOPERATIVE MANAGEMENT**

**REVISED SYLLABUS: 2017-2018**

<b>Course No</b>	<b>No. of Credits</b>	<b>I-Semester</b>	<b>II-Semester</b>	<b>III-Semester</b>	<b>IV-Semester</b>
I	4 (Hard Core)	Theory of Cooperation	Cooperative Banking	Cooperative Accounting	Cooperative Auditing
II	4 (Hard Core)	Cooperative Movement in India and Abroad	Rural Development and Panchayat Raj	Third Sector and the Economy	Cooperative Law and Governance
III	4 (Hard Core)	Cooperative Management	Management of Credit Cooperatives	Management of Non-Credit Cooperatives	Financial Management of Cooperatives
IV	4 (Soft Core)	Economic Analysis	Managerial Economics	Research Methodology and Data Analysis	Indian Economy
V	4 (Soft Core) (Supportive)	Business Mathematics	Business Statistics	<b>Open Electives for III/IV Semester:</b> 1. Cooperative Management 2. Cooperatives, Third Sector and the Economy	Computer Tally

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**M.A. COOPERATIVE MANAGEMENT (REVISED SYLLABUS: 2017-2018)**

**I - 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
<b>TOTAL</b>			<b>20</b>	<b>350</b>	<b>150</b>	<b>500</b>

**II - 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
<b>TOTAL</b>			<b>20</b>	<b>350</b>	<b>150</b>	<b>500</b>

**III - 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	<b>Open Elective Courses for III &amp; IV Semesters:</b> 1. Cooperative Management 2. Cooperatives, Third Sector and the Economy	4	70	30	100
<b>TOTAL</b>			<b>20</b>	<b>350</b>	<b>150</b>	<b>500</b>

**IV – 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
<b>TOTAL</b>			<b>20</b>	<b>350</b>	<b>150</b>	<b>500</b>

## M.A. COOPERATIVE MANAGEMENT

### I-SEMESTER

### Course No-1 (Hard Core)

Course Code: (H.C-1:1)

THEORY OF COOPERATION

[4-Credits]

#### 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.

#### 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.

## M.A. COOPERATIVE MANAGEMENT

### I-SEMESTER

### Course No-2 (Hard Core)

**Course Code: (H.C-1:2) COOPERATIVE MOVEMENT IN INDIA AND ABROAD [4-Credits]**

#### **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.

#### **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

## M.A. COOPERATIVE MANAGEMENT

### I-SEMESTER

### Course No-3 (Hard Core)

Course Code: (H.C-1:3)

COOPERATIVE MANAGEMENT

[4-Credits]

#### **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.

#### **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. Ramkishen.Y (2003) *Management of Co-operatives*, Jaiko Publishing House, Mumbai.
4. Ravichandran K, Nakkirn.S. (2009) *Principles of Management*, Avinash Paper Backs, Delhi.

## M.A. COOPERATIVE MANAGEMENT

**I-SEMESTER**

**Course No-4 (Soft Core)**

**Course Code: (S.C-1:4)**

**ECONOMIC ANALYSIS**

**[4-Credits]**

### **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.

#### **References: [Recent Editions]**

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

## M.A. COOPERATIVE MANAGEMENT

**I-SEMESTER**

**Course No-5 (Soft/Supportive Course)**

**Course Code: (S.C-1:5)**

**BUSINESS MATHEMATICS**

**[4-Credits]**

### **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.

### **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.

## M.A. COOPERATIVE MANAGEMENT

**II-SEMESTER**

**Course No-1 (Hard Core)**

**Course Code: (H.C-2:1)**

**COOPERATIVE BANKING**

**[4-Credits]**

### **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.

#### **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*, Ane 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.



## M.A. COOPERATIVE MANAGEMENT

### II-SEMESTER

### Course No-1 (Hard Core)

Course Code: (H.C-2:2)

**RURAL DEVELOPMENT & PANCHAYAT RAJ**

[4-Credits]

#### **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.

#### **References: [Recent Editions]**

1. Dhingra 1C (2002) *Rural Economics*, S. Chand and Sons, New Delhi.
2. Hajela T.N (2010) *Cooperation Principles-Problems and Practices of Cooperation*, Konark Publications, New Delhi.
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, New Delhi.

## M.A. COOPERATIVE MANAGEMENT

### II-SEMESTER

### Course No-3 (Hard Core)

Course Code: (H.C-2:3)

MANAGEMENT OF CREDIT COOPERATIVES

[4-Credits]

#### **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.

#### **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.

## M.A. COOPERATIVE MANAGEMENT

**II-SEMESTER**

**Course No-4 [Soft Core]**

**Course Code: (S.C-2:4)**

**MANAGERIAL ECONOMICS**

**[4-Credits]**

### **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

### **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.

**M.A. COOPERATIVE MANAGEMENT**

**II-SEMESTER**

**Course No-1 (Soft Core) (Supportive Course)**

**Course Code: (S.C-2:5)**

**BUSINESS STATISTICS**

**[4-Credits]**

**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.

**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.

## M.A. COOPERATIVE MANAGEMENT

### III-SEMESTER

### Course No-1 (Hard Core)

Course Code: (H.C-3:1)

COOPERATIVE ACCOUNTING

[4-Credits]

#### **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.

#### **Module-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.

#### **References: [Recent Editions]**

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

## M.A. COOPERATIVE MANAGEMENT

### III-SEMESTER

### Course No-2 (Hard Core)

Course Code: (H.C-3:2)

**THIRD SECTOR AND THE ECONOMY**

[4-Credits]

#### **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.

#### **References: [Recent Editions]**

1. Benjamin Gidron, Ralph M. Kramer and Lester M. Salamon (Eds), (1992) *Government and the Third Sector*, Jossey - Bass, ISBN 1-55542-439-2
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, ISBN 1-86448-742-9

## M.A. COOPERATIVE MANAGEMENT

### III-SEMESTER

### Course No-3 (Hard Core)

**Course Code: (H.C-3:3)    MANAGEMENT OF NON-CREDIT COOPERATIVES    [4-Credits]**

#### **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.

#### **References:** [Please refer to 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.

## M.A. COOPERATIVE MANAGEMENT

**III-SEMESTER**

**Course No-4 (Soft Core)** (Supportive Course)

**Course Code: (S.C-3:4) RESEARCH METHODOLOGY AND DATA ANALYSIS [4-Credits]**

### **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.

### **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



## M.A. COOPERATIVE MANAGEMENT

**III-SEMESTER**

**Course No-5 (Hard Core)**

**Course Code: (O.E-3:5.1)**

**OPEN ELECTIVE**

**[4-Credits]**

### COOPERATIVE MANAGEMENT

#### **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.

#### **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.

## M.A. COOPERATIVE MANAGEMENT

**IV-SEMESTER**

**Course No-1 (Hard Core)**

**Course Code: (H.C-4:1)**

**COOPERATIVE AUDITING**

**[4-Credits]**

### **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.

## M.A. COOPERATIVE MANAGEMENT

### IV-SEMESTER

### Course No-2 (Hard Core)

**Course Code: (H.C-4:2)**

**COOPERATIVE LAW AND GOVERNANCE**

[4-Credits]

#### **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

#### **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. Jowel 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

## M.A. COOPERATIVE MANAGEMENT

IV-SEMESTER      Course No-3 (Hard Core)

Course Code: (H.C-4:3)      FINANCIAL MANAGEMENT OF COOPERATIVES      [4-Credits]

### **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.

### **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

## M.A. COOPERATIVE MANAGEMENT

### IV-SEMESTER

### Course No-4 (Soft Core)

Course Code: (S.C-4:4)

INDIAN ECONOMY

[4-Credits]

#### **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.

#### **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.

**M.A. COOPERATIVE MANAGEMENT****IV-SEMESTER Course No-5 (Soft Core) (Supportive Course)****Course Code: (S.C-4:5) COMPUTER TALLY & PROJECT WORK****4-Credits****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, <b>diff. Actual and Bill Quantity.</b>	162 -165	D/P	II
46	Creation of Voucher Class under Sales, Purchase, Payment	95	D	II
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	

**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