

# VEER NARMAD SOUTH GUJARAT UNIVERSITY



## POST GRADUATE DIPLOMA IN CO-OPERATIVE MANAGEMENT

[Come in force from 2006-07]

1. PAPER-I  
Co-operation: Principles & Practice
2. PAPER-II  
Principles of Management
3. PAPER-III  
Co-operative Management
4. PAPER-IV  
Co-operative Business Law
5. PAPER-V  
Co-operative Management Accounting and Audit

Note :

Practical Training for a period of 3 months is essential in Co-operative Institution as per the choice of the students with a view to get practical knowledge with reference to Co-operative Business.

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

## POST GRADUATE DIPLOMA IN CO-OPERATIVE MANAGEMENT

### PAPER-I

#### Co-operation: Principles & Practice

#### Objectives :

- To grasp the historical development of Co-operatives in India
  - To understand and appreciate theoretical development of the Co-operative enterprises in India
  - To develop understanding and insight in Co-operative Development
1. The Concept of Co-operation- Co-operative enterprise and its evolution in India (10%)
  2. Type of Co-operative structure developed in India
    - (1) Vertical verses horizontal Co-operative organization structures. (10%)
    - (2) Multi-purpose verses, single commodity based integrated Co-operative Structure. (10%)
  3. Type of Co-operative societies, Banks and other institutions based on Co-operative principles. Agricultural Co-operatives, Consumer Co-operatives, Housing Co-operatives. (20%)
  4. Organization of Various Co-operatives and its Management. (10%)
  5. Co-operative Industries and its development (10%)
  6. Co-operative and Economics Liberalization police in India. (10%)
  7. Business enterprises including Agro based enterprises (10%)
  8. Critical review of Co-operative development in India from 1947 to 2005. (10%)

Case Studies will be developed and discuss to develop Understanding an insight of Co-operative Development. (10%)

## RECOMMENDED READINGS

1. David- Cobia.  
Co-operatives in Agriculture.  
Prantice Hall, 1990
2. Hyden, Gorden  
Approaches to Co-operative Development  
Blueprint verses Green house, in D.V.Attwood and Baviskar :  
Who shares Co-operatives and Rural Development
3. Baviskar and Attwood  
Finding the Middle path  
The political Economy of Rural Co-operatives  
Vistar, New Delhi, 1995
4. Attwood and Baviskar  
Co-operatives and Rural Development Oxford, 1990
5. Tushaar Shah  
Catalysing Co-operation sage, 1995
6. Tushaar Shah  
Making farmer's Co-operatives work, Sage, 1996
7. R.Rajagopalan  
Rediscovering Co-operation Vol. I, II & III.
8. L.C.Jain and Karan Coelho  
Indias Tryst with Co-operatives concept, 1996.
9. Sammar Datta  
Collective Actions, Leadership and success in Agricultural Co-operatives.  
Oxford IBH, 1996.
10. Katarsing and Viswa Vallabh  
Co-operative Management of Natural Resources, Sage, 1996.
11. Bhatia, Verma and Gurg (edited)  
Encyclopeda of Co-operaive Management Vol. I  
Meta physics of Co-operative, Deep & Deep, 1995.
12. Hood (edited)  
Co-operatives and Economics Development  
Mittal, 1996.
13. Sami Uddin and Renman  
Development of Co-operative sector in India.
14. Institute of Rural Management  
Proceedings of the International symposium on Management of  
Rural Co-operatives, 1992.
15. Kanich (Edited)  
Co-operatives and Rural Development  
Mittal 1997.

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

## POST GRADUATE DIPLOMA IN CO-OPERATIVE MANAGEMENT

### PAPER-II

#### Principles of Management

**Objective:**

- To acquaint the students with the principles of Management
- To acquaint the student with certain areas of Management

1. Introduction- (15%)  
Concept, Scope, Process (POSDCORB, C+C) in brief and function of management. Management as Art, Science and profession, Recent trends in Management
2. Business Environment- (20%)  
Concept and Elements of Business Environment, Economic, Technological, Social, Political Internal Environment Matching external and internal environments. It's role in development business
3. Organization- (15%)
  - A. Nature and Structure of Organization, Principles of Organization
  - B. Authority, responsibility and accountability, Organization structure of Co-operative Societies.
4. Motivation and Leadership (20%)
  - A. Motivation- Meaning, process and significance of motivation  
Incentives and techniques of motivation
  - B. Leadership- Meaning and nature of leadership. Role of Leadership with special reference to co-operatives. Role of State, Co-operative Leaders and Managers.
5. Controlling (15%)  
Nature and Process of Controlling. Tools and Techniques of Control, Budgetary Control, Performance Budgeting, Break-even analysis, Responsibility accounting
6. Case studies- to develop real understanding and insight in practice of Management. (15%)

## **RECOMMENDED READINGS**

1. Principles of Management- L.M.Prasad- S.Chand & Co. 1992
2. Organization and Management – Sultanchand Sons- Dr.C.B.Gupta.
3. Co-operative marketing in India and abroad- L.P.Singh
4. Journal of Co-operative Management. Co-operative Perspective  
National Institute of Co-operative Management University Road,  
Pune.

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

## POST GRADUATE DIPLOMA IN CO-OPERATIVE MANAGEMENT

### PAPER-III

#### Co-operative Management

**Objective:**

The objective of this course is to make familiar the students with tools of Management applied to co-operative operations and to develop insight in complex process of balancing social objectives and economic objectives of the organization

1. Nature and objective of Co-operative Business and Agro-based Industries. Co-operatives and other Business Enterprises (10%)
2. Relevance of professional management in efficient co-operative enterprises. Functions of Management in the frame work of single and multiple purposes co-operatives. (10%)
3. Marketing Management- Meaning, Scope and Functions of Marketing Management, Analysis of market opportunities, Market information systems and Forecasting, Functions of Co-operative Marketing, Viz- Co-operative processing, Grading<sup>4</sup> warehousing & storage, Dairying, Credit etc. Development of Market strategies and management of customer service. (20%)
4. Production Management : Objectives of productions, Nature, types of Productions, Operations Characteristics. Operations Management. (10%)
5. Human Resource Management- Meaning and Scope of HRM, Human Resource Planning and Human Resource Development (HRD) with special reference to co-operatives. Importance of (HRD) Human Resource Development. Dimensions and strategically Issue of HRD and Limitations. (15%)
6. Financial Management- Importance of finance in Business, Role of Finance Manager, Sources of funds in Co-operatives, working Capital Management, Tools of Financial analysis. (10%)
7. Role of E-Commerce and M-Commerce in Management of Co-operatives. E-Commerce V/WAP. E-Commerce and M-Commerce operations – in Banking Co-operatives, Consumers Co-operatives producers Co-operatives. (10%)
8. Case studies relating to Co-operative Management. (15%)

## RECOMMENDED READINGS

1. Kanitkar Ajit (1995)  
Managerial decision making in co-operatives and voluntary Organizations, Text and Loses.  
ICA Dumustrust, New Delhi
2. Balaji e.and Reddy, Pratap (1996)  
Organizational Behavior issues in Rural Co-operativess.  
Allied Publishers, New Delhi.
3. Dubey Ajay (1996)  
Member control in co-operatives, practice, pattern and issues.
4. FAO  
Manuals of Appropriate Management systems for Agriculture Co-operatives 1990.
5. New Dimensions of Co-operative Management Studies 1989.
6. K.K.Jaimini- Managing the Co-operative enterprises.
7. Pawar R.Karma and B.N.Choubey,  
Co-operative Management, Problems and Prospects,  
Deep publications 1988
8. Principles problems and Practice of Co-operation- T.N.Hajela
9. L.P.Singh  
Co-operative marketing in India and Abroad Himalaya Publishing House.
10. Principles and Practice of Marketing in India C.B.Memoria
11. A perspective of Co-operative Marketing- Divakar Jha.
12. Management of Urban Co-operative Banks- Dr.Partho Pratim Roy.
13. Co-operative Perspectives, Journal of Co-operative Management,  
National Institute of Co-operative Management, University Road  
Pune.
14. Fundamentals of Co-operation- Krishna Swami
15. Strategy for Human Resource Development in Co-operatives  
Vaikunth Mehta  
National Institute of Co-operative Management.

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

## POST GRADUATE DIPLOMA IN CO-OPERATIVE MANAGEMENT

### PAPER-IV

#### Co-operative Business Law

##### Objectives :

- To identify legal issue in Management of Co-operative enterprises.
  - To acquaint adequate primary knowledge of relevant Laws and Co-operative Laws.
1. Legal forms of collective actions and Role of law in development of Efficiently managed co-operative enterprises. **(10%)**
  2. Evolution of co-operative law in India with salient features of CSACT, 1904, 1012, BSC, Act 1925. Multi unit Act 1942 Model Act, 1995, Societies Act (1994) **(10%)**
  3. Laws relating to multi state co-operatives and mutually aided co-operatives societies act. **(20%)**
  4. Study of general provisions under various level of co-operatives societies Acts with reference to – **(20%)**
    - (a) Registration (b) Amendment of Bye-laws (c) Members.
    - (d) Privileges and duties of Co-operatives (e) Management of Co-operatives (f) Settlement of disputes (g) Recovery Management (h) Liquidation proceedings etc.
  5. Study of Model Co-operative Act of 1991. **(10%)**
  6. The study of Laws related to co-operatives in the **(10%)**
    - (a) Income Tax (b) Sales Tax (VAT) (c) Consumer Protection Act (d) Labour Laws.
  7. The study of Relevant Allied act for managing enterprises **(10%)**
    - (a) Indian contract Act- General frame and essentials of various contracts
    - (b) Special contracts-contract of indexing
    - (c) Transfer of property Act only kinds of mortgage of guarantor, pledge, agency, bailment etc. (d) Indian penal code with reference to misappropriation breach of trust, forgery, falsification of records etc.
  8. Evaluation of Co-operative Laws and functioning of its motivations **(10%)**

## **RECOMMENDED READINGS**

1. Singh S.N., Trends in Co-operative legislation in India.  
In Encyclopedia of Co-operative Management Vol. I  
Deep & Deep Publication 1997.
2. Planning Commission, New Delhi.  
Brahm Model Co-operative Act.
3. Government of Andhra Pradesh.  
New Act of Co-operative in A.P.
4. Dilip Shah,  
Co-operative Legislation in the context of Economics Liberalization,  
Sahakarita Samsodhan, Vol. X. Nos. 3x5 Jan- June, 1996.
5. Gujarat State Department of Co-operation.
6. Gujarat State Dept. Co-operation  
By laws of Co-operatives.
7. Indian Society of co-operative studies.  
Special issue on co-operative legislation in India.  
Vol. X, No.1 and 2, Jan-June, July-Dec- 1996.
8. Government of India.  
Constitution of India.

# **VEER NARMAD SOUTH GUJARAT UNIVERSITY**

## **POST GRADUATE DIPLOMA IN CO-OPERATIVE MANAGEMENT**

### **PAPER-V**

#### **Co – Operative Management Accounting and Audit**

Weightage to each topic will be equal.

Practical problems will carry 50% weightage

Objectives of the paper is to develop theoretical and practical understanding of the Co – Operative Management Accounting and Audit.

- 1.** Introduction to elements of Accounting – principles of double entry – Journal cash book, ledger, subsidiary books of accounts and other basic records.
- 2.** Preparation of Final Accounts – Preparation of Trial Balance, receipt and disbursement Statement – Income Expenditure Account, Profit and Loss Account, Adjustment entries and Balance – sheet.
- 3.** Accounting errors and rectification entries.
- 4.** Preparation of bank reconciliation statement.
- 5.** Introduction to Cost accounting, Elements of cost and classification of costs – Preparation of cost sheets – Process costing – Marginal cost technique.
- 6.** Management Accounting – Meaning scope and its application in Co-operatives Budgets and Budgetary Control.
- 7.** Audit – Meaning and Types.
- 8.** Audit of Co –operative Society and submission of its report to Director.
- 9.** Audit programmes - distinctive features of audit of various types of Co – operative – norms of audit classification with reference to (a) Marketing and processing societies and (b) Consumer's Co –operatives.
- 10.** Follow up, compliance and rectification of Audit report.
- 11.** Preparation of Annual Accounts & Audit Report of Co-operative Bank as per provisions of Banking Regulation Act. 1948 and Gujarat State Co- op. Act.