

**VEER NARMAD SOUTH GUJARAT  
UNIVERSITY,  
SURAT-395 007.**

**SYLLABUS  
FOR  
THE POST-GRADUATE DIPLOMA IN  
CO-OPERATIVE BUSINESS  
MANAGEMENT**

**Academic Year: 2007-08**

**MAHATMA GANDHI DEPARTMENT OF RURAL  
STUDIES**

**VEER NARMAD SOUTH GUJARAT  
UNIVERSITY,  
SURAT-395 007.**

**(Accredited B++, equivalent to Five Star Status by NAAC)**

## Paper- 1

### Theory and Practice of Co-operative Enterprises

#### 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 appreciate role and relevance of co-operatives in the present economic environment.
- To develop understanding and insight in co-operative development

#### Weightage to each topic will be equal: 30-35 session

Cases will can 50% weightage

1. The conception of co-operative enterprise and its evolution and basis of co-operatives.
2. Principles, values and leadership in co-operatives and design principles.
3. Relevant theories such as institutional economic theory of co-operation. Transaction cost theory, game theory, theory of contract and agency theory.
4. Development and replication of models of co-operation and Blue print v/s. green house theory.
5. Critical review of co-operative development in India (1951-1997).
6. Co-operatives and Economic Liberalization Policies in India.
7. Case studies will be developed and discussed to develop understanding and insight of cooperative development.

#### **RECOMMENDED READING** <sub>v v</sub>

1. Davd-Cobia <sub>v 4</sub>  
Co-operatives in Agriculture, Practice Hall, 1990.
2. Hyden, Gorden  
Approaches to co-operative Development  
Blueprint versus 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 Visiar, New Delhi, 1995.
4. Attwood and Baviskar  
Co-operatives and Rural Development Oxford, 1990.
5. Tushaar Shah  
Catalysing co-operation Sage, 1995. <sub>v</sub>
6. Tushaar Shah  
Making farmers' Co-opcratives work 'SAGE', 1996.
7. R. Rajagopalan  
Rediscovering Co-operation, IRMA, 1998. Vol.I, II and III.
- 8.LC. Jam and Karan Coelho  
India's Tryst with co-operatives concept, 1996.
9. Sammar Datta  
collective Actions, Leadership and success in Agricultural Co-operatives, Oxford IBH, 1996.

10. Katarsing and Biswa Vallabh  
Co-operative Management of Natural Resources SAGE, 1996. v
11. Bhatia, Verma and Gurg (Edited)  
Encyclopedia of Co-operative Management Vol.1, Meta Physics of Co-operatives, Deep & Deep, 199\$.
12. Tapas, Dash and K.K. Sen  
Co-operatives and Economic Development, Ravat, 1999.
13. Sami-Uddin, and Romman  
Dcvlopnent of co-operative sector in iixlia, 1998
14. Institute of Rural Management  
Proceedings of the International symposium on Management of Rural Co-operatives, 1992.
15. Kajnath (Edited)  
Co-operatives and Rural Development, MittaJ- 1997.
16. Dilip Shah  
Coopativization, Liberalization and Dairy sector in India, Oxford Book Publication, 1999.
17. Panal of co-operative Initiative :. IRMA. Status Repoils on Co-operation in India,

#### JOURNALS RECOMMENDED

1. Indian Co-operative Review Union  
Quarterly Journal of National Co-operative Union
2. SAHAXARISAMSODHAN  
Journal of Indian Society of Studies in co-operation, Poone.
3. International Co-operative Perspective  
Monthly Review Bulletin of International Co-operative Alliance, New Delhi.
4. Review of Co-Operative Movement, NABARDI Bombay - NABARD
5. 'LINK' News Bulletin, Co-operative Initiative Penal of National Daily  
Development  
Board.  
NDDDB News Bulletin.
6. National Dairy Development Board, Anand - News Bulletin,
7. NABARD News, NABARD.
- 8 'Co-operative perspective

## Paper- II

### OBJECTIVE :

- 1) To acquaint the *Students* with the principles of management
  - 2) To acquaint the students with certain area of management
- Weightage to each topic will be equal.
  - Cases will carry 50% weightage
  - 30-35 sessions.

### D) INTRODUCTION

- a) Concept, Scope, evolution and approaches, process and functions in management
- b) Main school of management theories, recent trends in management and limitations of management

### 2) BUSINESS ENTERPRISES AND BUSINESS ENVIRONMENT:

- a) Nature structures and types of business including Agro-based enterprises.
- b) Concept of business environment, its role in development environment and its analysis.

### 3) ORGANIZATION

- a) Nature and structure of organisation, concept of line and staff hierarchy, span of control, unity of command and unity of direction.
- b) Forms of organizations, their nature and functions - Authority, responsibility and accessibility - Pro-centralization of authority in an organisation

### 4) Case studies - to develop real understanding and insight in practice of management

### RECOMMENDED READINGS

1. ManabThakur  
Management  
Today - Principles and Practices  
Macgraw Hills (1996).
2. Chakrabarthy S.K.  
Management Theory and Practical Concept- 1990.
3. Sherlekar and Sherlekar  
- Principles and Business Management with cases, 1995
4. LN.Prasad  
Principles of Management  
S. Chand and Company, 1992.
5. Tripathi P.D. and Reddy P.N.  
- Principles of Management  
- Himalayan Publishers, 1992.

## Paper- III

### CO-OPERATIVE MANAGEMENT

#### Objectives:-

The objective of this course is to make familiar the students with nature of co-operative business and enterprises and to acquaint 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.

Weightage to each topic will be equal: 30-35 session

Cases will carry 50% weightage

1. Nature and objective of Co-operative Business and Agrobased Industries.
2. Types of co-operative structure developed in India
  - 1) Vertical versus horizontal co-operative organization structure.
  - 2) Multi-purpose versus, single commodity based integrated co-operative structure.
3. Relevance of professional management in efficient co-operative enterprises.  
Concept of Co-operative Management and Functions of Management in the frame work of single and multiple purpose co-operatives.
4. Major tasks and issues in co-operative management and relevant management techniques to resolve these problems.
5. Financial Management:
  - Importance of finance in Business
  - Role of financial manager in organization
  - Main tools of financial analysis
  - Limitations.
6. Production Management:
  - Objectives of production
  - Nature, types of production
  - Operations characteristics
  - Operation Management
7. Personnel Management:
  - Concept, scope and importance
  - Personal functions and Management of Human resources
  - Main issues in personnel Management
8. Marketing Management :
  - The concept of Marketing
  - Analysis of Market opportunities
  - Market information systems
  - Market Measurement and forecasting
  - Market Planning
  - Development of Marketing strategies
  - Market regulations and targeting.
9. Case studies relating to Management of Co-operative Enterprises.

RECOMMENDED READING:

(1) KanitkarAjit(1995)

Managerial decision making in co-operative; and voluntary organizations, Text and ç, ICA, Domustrust, New Delhi.

(2) Balaji C and Reddy, Pratap K (1996)

Organizational behavior issues in Rural Co-operatives, Allied publishers, New Delhi

(3) Dubey Ajay (1996)

Member control in co-operatives practice, pattern and issues.

(4) FAO

Manuals of Appreciate Management Systems fix Agricultural Co-operatives, 1990.

(5) G.S. Kamat

New Dimensions of Co-operative Management studies, 1989.

(6) K.K Taimiml

Managing the Co-operative Enterprises, 1989.

(7) Pawan K. Karna and B.N. Choubey

Co-operative Management, practices, problems and prospects, Deep end Deep publications, 1988.

**PAPER- IV**  
**CO-OPERATIVE LAW:**

**OBJECTIVES: -**

1. To understand and appreciate Role of Co-operative law in development of sound cooperative movement and strong co-operative
2. To identify legal issues in management of co-operative enterprises.
3. . To quaint adequate primary knowledge of relevant laws and co-operative laws.

**Weightage to each topic will be equal : 30 -35 session**

Cases will carry 50% weightage

1. Legal forms of collective Actions and Role of law in development of efficiently managed co-operative enterprises.
2. Evolution of co-operative law in India with salient features of CSACT, 1904, 1012, BCS ACT 1925. multi-unit Act 1942 Model Act, 1995, Societies Act (1994).
3. Laws relating to multi-state co-operatives and mutually aided co-operatives societies Act.
4. Study of general provisions under various level of co-operative societies Acts with reference to:  
(a) Registration (b) Amendment of Byelaws (c) Members (d) Privileges and duties of cooperatives (e) Management of co-operatives (f) Settlement of disputes (g) Recovery Management (h) Liquidation proceedings etc.
5. Study of Model Co-operative Act of 1999 and Study of New Act enacted by Andhra Pradesh State (A.P.)
6. The study of Laws related to co-operative in the (a) Income tax (b) Sales Tax (c) Consumer protection Act (d) Labour Laws.
7. The study of Relevant Allied act for managing enterprise (a) Indian contract Act- General frame and essentials of various contracts (b) Special contracts - contract of indemnifying guarantor, pledge, agency, bailment etc (d) Indian Penal Code with reference to misappropriation, breach of trust, forgery, falsification of records etc.
8. Evolution of co-operative Laws and functioning of its motivation.

**RECOMMENDED READING:**

- (1) Singh S.N.,  
Trends in Cooperative legislation in India. In encyclopedia of Cooperative Management Vol.-I, Deep & Deep Publ. 1997.
- (2) Planning Commission, New Delhi  
Model Co-operative Act Report of the Brahm Prakash Committee.
- (3) Government of Andhra Pradesh  
New Act of Co-operatives in A.P.
- (4) Dilip Shah  
Co-operative Legislation in the context of Economic liberalization, Sahakarita Samsodhan, Vol. X, Nos. 1 x3 Jan-June, 1996.
- (5) Gujarat State Department of Co-operation.  
Gujarat State Co-operative Law 1961.
- (6) Gujarat State Dept. of 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) Co-operative Initiative panel State of Co-operative status : Reports 1990 to 1999

## **Paper - V**

### **Co-operative Management Accounting & Audit:**

#### **OBJECTIVES:**

Objectives of the paper is to develop theoretical and practical understanding of the cooperative Management accounting and audit

#### **Weightage to each topic will be equal: 30- 35 session**

Cases will carry 50% weightage

1. Introduction to elements of Accounting principles of double entry -journal, cash book, ledger, subsidiary book of accounts and other bac records.
2. Preparation of final account preparation of trial balance, receipt of disbursement statement - Income expenditure accounts, profits and loss account adjustment entries and balance sheet
3. Accounting errors and rectification entries preparation of bank reconciliation statement
4. Audit Meaning and types - solutions internal and concurrent
5. Audit of co-operative society and preparation of its report to Director.
6. Audit programmes - distinctive features of audit of various types of co-operatives - norms of audit classification with reference to (a) PACS, OBS's and LDBS (b) Marketing and processing societies and (c) Consumer's Co-operatives.
7. Follow-up compliance and rectification Audit report
8. Introduction to Cost accounting, Elements of Cost and classification of costs -Preparation of Cost sheets, and Process costing - Marginal cost technique.
9. Management Accounting - Meaning, Scope and its application in Co-operatives.

#### **RECOMMENDED READENG**

- (1) Accountancy by Shukla - Growal
- (2) Management Accounts - Khan and Jam, Tata McGraw Hills
- (3) Principles and practice of cost 3ccounting - N.K. Orasd.  
Book syndicate Pvt Ltd., Calcutta
- (4) How to read balance sheet ? ILO
- (5) Lectures on costing by Swaminathan
- (6) Auditing by B.N. Tondon (Sultan, Hand publication)
- (7) Accenting by RL. Gupta
- (8) Management accountancy by 514. Maheshwan.