

**UNIVERSITY OF MYSORE**  
Estd. 1916

VishwavidyanilayaKaryasoudha  
Crawford Hall, Mysuru- 570 005

No.AC6/303/2022-23

Dated: 01-09-2023

**Notification**

**Sub:-** Syllabus and Scheme of Examination of Economics and Co-operation programme (V & VI Semester) with effect from the Academic year 2023-24.


**Ref:-** 1. This office circular No: AC2(S)/151/2020-21 dated 08-08-2023.  
2. Decision of BOS in Economics and Co-operation meeting held on 07&08-08-2023.

\*\*\*\*

The Board of Studies in Economics and Co-operation which met on 07& 08 -08-2023 has resolved to recommended and approved the syllabus and scheme of Examinations of Co-operation programme (V & VI semester) with effect from the academic year 2023-24.

Pending approval of the Faculty of Arts and Academic Council meetings the above said syllabus and scheme of examinations are hereby notified.

The syllabus and Scheme of Examinations contents may be downloaded from the University website i.e., [www.uni-mysore.ac.in](http://www.uni-mysore.ac.in)

  
**Registrar**  
REGISTRAR  
University of Mysore  
MYSORE

**To;**

1. All the Principal of affiliated Colleges of University of Mysore, Mysore.
2. The Registrar (Evaluation), University of Mysore, Mysuru.
3. The Chairman, BOS/DOS in Economics and Co-operation, Manasagangothri, Mysore.
4. The Director, Distance Education Programme, Moulya Bhavan, Manasagangothri, Mysuru.
5. The Director, PMEB, Manasagangothri, Mysore.
6. Director, College Development Council, Manasagangothri, Mysore.
7. The Deputy Registrar/Assistant Registrar/Superintendent, Administrative Branch and Examination Branch, University of Mysore, Mysuru.
8. The PA to Vice-Chancellor/ Registrar/ Registrar (Evaluation), University of Mysore, Mysuru.
9. Office Copy.


## COOPERATIVE MANAGEMENT

FIFTH SEMESTER			SIXTH SEMESTER		
Paper Code	Title of the Paper	Credits	Paper Code	Title of the Paper	Credits
DSC -9	Cooperative law	4 /	DSC -12	Cooperative Accounting	4 /
DSC -10	Cooperatives and Rural Development	4 /	DSC -13	Cooperative Auditing	4 /
DSC -11	Cooperative Management	4 /	DSC -14	Non Credit Cooperatives	4 /

The Board has approved the syllabus for V and VI semester Co-operative Management with the above mentioned DSC Papers for V and VI Semesters and submit the same with minor corrections to the University for its Approval.

Regarding internship in the VI semester the Board has resolved that 2 credits be provided for a batch of 1-15 students.

As per the oral permission given to the Economics faculty by the Vice-Chairman of Higher Education Council in the Google meet held on 3<sup>rd</sup> August 2023 to teach Financial Education and Investment (SEC) paper, the Board members approved that the above mentioned paper to be taught by Economics faculty and the Board request the University of Mysore to approve the same.

  
**Chairperson**  
**BOS (Composite Board)**  
**DOS in Economics and Co-operation**  
**University of Mysore**  
**Mysuru - 570006**

## KARNATAKA STATE HIGHER EDUCATION COUNCIL

### LISTING OF COURSE FROM I TO VI SEMESTERS FOR THE BA FOUR YEAR UNDERGRADUATE PROGRAM (FYUGP) IN COOPERATIVE MANAGEMENT

Se m. N o.	Cour se Cate gory	Cour se Code	Course Title	Credi ts Assig ned	Instruction 1 hour per week		Durat ion of Exam (hrs)	Exam Evaluation Pattern (marks)		
					The ory	Pract ical		I.A.	Exa m	To tal
I	DSC	Coop C1	Basic Cooperation – I	3	3	-	2	40	60	10 0
	DSC	Coop C2	Global Cooperation	3	3	-	2	40	60	10 0
II	DSC	Coop C3	Basic Cooperation – II	3	3	-	2	40	60	10 0
	DSC	Coop C4	Cooperatives in Developed Countries	3	3	-	2	40	60	10 0
III	DSC	Coop C5	Cooperative Movement in India	3	3	-	2	40	60	10 0
	DSC	Coop C6	Credit Cooperatives in India	3	3	-	2	40	60	10 0
IV	DSC	Coop C7	National Level Cooperatives in India	3	3	-	2	40	60	10 0
	DSC	Coop C8	Non-Credit Cooperatives in India	3	3	-	2	40	60	10 0
V	DSC	Coop C9	Cooperative Law	4	4	-	2	40	60	10 0
	DSC	Coop C10	Cooperatives and Rural Development	4	4	-	2	40	60	10 0
	DSC	Coop C11	Cooperative Management	4	4	-	2	40	60	10 0
VI	DSC	Coop C12	Cooperative Accounting	4	4	-	2	40	60	10 0
	DSC	Coop C13	Cooperative Auditing	4	4	-	2	40	60	10 0
	DSC	Coop C14	Non-Credit Cooperatives	4	4	-	2	40	60	10 0

# MODULE CURRICULUM

## Semester – V

Programme Name	BA in Cooperative Management	Semester	Fifth Semester
Course Title	Cooperative Law		
Course code	Coop-C-9	No. of credits	4
Content hours	60 hours	Duration of SEA/Exam	2.30 hours
Formative Assessment marks	40	Summative Assessment marks	60

Modules	Description	60 hrs
<b>Module – I</b>	<b>Cooperative Legislation in India:</b> Historical Background – Evaluation of Cooperative Legislation in India – 1904 Act, 1912 Act, 1915 Meglan Committee – 1919 Act – 1935 Act – <b>Cooperative Legislation in Karnataka:</b> Karnataka Cooperative Societies Act 1959-60 – Historical Background of Karnataka State Act	15 hrs
<b>Module – II</b>	<b>Introduction:</b> Registration of Cooperative Societies – Amendment of Bye Laws – Amalgamation of Cooperative Societies – Division of Cooperative Societies – Fund of Cooperative Societies	15 hrs
<b>Module – III</b>	<b>Audit:</b> Audit – Inquiry – Inspection – Surcharge, Settlement of Disputes – Arbitration – Liquidation	15 hrs
<b>Module – IV</b>	<b>Management of Cooperative Societies:</b> General body meeting – Constitution and Working of Management Committee – Elections – <b>Disqualifications for Committee Members,</b> Privilege of Cooperative Societies – Loan and Borrowing – Properties and Disposal Restrictions of Share Holding	15 hrs

### References

1. T.N. Hajela (1994). Cooperative, Principles, Problems and Practice, Konark Publications.
2. G.V. Murthy (1999). The Karnataka Societies Act 1959 (with Rules, Amendments and Creators), Lawyers Law Book, Bangalore.
3. Cooperative, Bimonthly Journal and Cooperation, New Delhi.

# MODULE CURRICULUM

## Semester – V

Programme Name	BA in Cooperative Management	Semester	Fifth Semester
Course Title	Cooperation and Rural Development		
Course code	Coop-C-10	No. of credits	4
Content hours	60 hours	Duration of SEA/Exam	2.30 hours
Formative Assessment marks	40	Summative Assessment marks	60

Modules	Description	60 hrs
<b>Module – I</b>	<b>Rural Development:</b> Concept – Importance of Rural Development – Objectives of Rural Development, IRDP – DPAP – RLEGP – SFDA and JRY – <b>Cooperation and Agricultural Development:</b> Importance of Agriculture – Input Distribution – Cooperative Storage	15 hrs
<b>Module – II</b>	<b>Industrial Development in Rural Area:</b> Importance of Agro Based Industries – Khadi and Village Industry – Handicraft – Rural Development Approaches – Gandhian Approaches – Sectoral Approaches – Integrated Approaches	15 hrs
<b>Module – III</b>	<b>Rural Economy in India:</b> Rural Income – Problems of Poverty and Unemployment – Policy for Rural Development – Agriculture and Rural Economy, CDP – SFDA – NREP – DWUCRA and MGNAREGA	15 hrs
<b>Module – IV</b>	<b>Rural Institution and Panchayat Raj:</b> Role of Institutional Agency – Rural Development Administration – Panchayath Raj – Concept and Structure, Problems of Poverty – Unemployment – Policy of Rural Development – Rural Development Underplan	15 hrs

### References

1. Hajela T.N. (1994). Principles, Problems and Practice of Co-operation, Konark Publications, New Delhi.
2. Krishnaswamy O.R. (2000). Co-operation – Concept and Theory, Arudra Academy, Coimbatore.
3. Tushar Shah. (1996). Catalyzing Rural Co-operatives, Sage Publications, New Delhi.

## MODULE CURRICULUM

### Semester – V

Programme Name	BA in Cooperative Management	Semester	Fifth Semester
Course Title	Cooperative Management		
Course code	Coop-C-11	No. of credits	4
Content hours	60 hours	Duration of SEA/Exam	2.30 hours
Formative Assessment marks	40	Summative Assessment marks	60

Modules	Description	60 hrs
<b>Module – I</b>	<b>Management:</b> Definition and Features of Management – Functions – Goals – Principles – Role of Management – Problems of Management – General Body – Role of General Body – Powers of General Body	15 hrs
<b>Module – II</b>	<b>Committees:</b> Members of Committee – Chief Executive and Office Management – <b>Management of Cooperative Banks:</b> Cooperative Banking – Aims and Objectives – Financial Management in Cooperative Banks	15 hrs
<b>Module – III</b>	<b>Office Management:</b> Office Management – Maintenance of Records – Office Correspondence, <b>Department Setup:</b> Importance – Function – Principles of Management	15 hrs
<b>Module – IV</b>	<b>Marketing Management:</b> Objectives of Cooperative Marketing Management – Role of Cooperative Marketing – Marketing Intelligence <b>Registrar:</b> Role of Registrar in Cooperative Management – Powers and Functions of Registrar	15 hrs

#### References

- Hajela T.N. (1994). Principles, Problems and Practice of Co-operation, Konark Publications, New Delhi.
- Hajela T.N. (2010). Cooperation, Principles, Problems and Practice, Ane Books Private Ltd.
- Kamat G.S. New Dimensions of Co-operative Management, Himalaya Publishing House, New Delhi.
- Krishnaswamy O.R. (2000). Co-operation – Concept and Theory, Arudra Academy, Coimbatore.
- Kulandiswamy V. (1998). Principles and Practice of Co-operative Management, Rainbow Publications, Coimbatore.
- Kumar G.S. (1978). New Dimensions of Co-operative Management, Himalaya Publishing House, Delhi.
- Nakkikron, S. (1984). Co-operative Management, Rainbow Publications, Coimbatore.
- Ramkishen Y. (2003). Management of Co-operatives, Jaico Publishing House, New Delhi.
- Shah, A.K. Functional Management for the Co-operative, Rainbow Publishers, Coimbatore.
- Tushar Shah. (1996). Catalyzing Rural Co-operatives, Sage Publications, New Delhi.
- Varkey, V.O., and V.G. VArtak. (1998). Co-operative Management, Varsha Prakasham, Puna.

## MODULE CURRICULUM

### Semester – VI

Programme Name	BA in Cooperative Management	Semester	Sixth Semester
Course Title	Cooperative Accounting		
Course code	Coop-C-12	No. of credits	4
Content hours	60 hours	Duration of SEA/Exam	2.30 hours
Formative Assessment marks	40	Summative Assessment marks	60

Modules	Description	60 hrs
<b>Module – I</b>	<b>Introduction:</b> Principle of Accountancy – Introduction – Definition – Objectives – <b>Double Entry System:</b> Principles of Double Entry Book Keeping – Journals book – Rules for passing journal entries – Preparation of cash book – <b>Ledger Book:</b> Ledger book – Need and Importance of Ledger book – Bank reconciliation statement	15 hrs
<b>Module – II</b>	<b>The Trial Balance:</b> What is trial balance – Objectives of preparing trial balance – Kinds of errors – One-sided errors – Two-sided errors – <b>Opening Suspense Account:</b> Correction of errors in the next trading period – Effect of rectification of errors on net profit	15 hrs
<b>Module – III</b>	<b>Final Accounts:</b> Introduction – Preparation of final accounts – Matching of revenue with expenditure – Capital expenditure – Revenue expenditure <b>Preparation of Final Account:</b> Trading Accounts – Preparation of Trading Accounts – Use of Trading Account – Problems examples	15 hrs
<b>Module – IV</b>	<b>Profit and Less Accounts:</b> Preparation of Profit and Loss Account – Preparation of Trading and Profit and Loss Accounts – Problems Examples <b>Balance Sheet:</b> Functions of Balance Sheet – Assets – Capital and Liabilities – Preparation of Balance Sheets Examples	15 hrs

#### References

1. Ramesh B.S. (1993), Advance: Accountancy, United Publications, Mangalore.
2. V.R. Belwar (1999). Cooperative Accounts, Pragati Prakashan, Pune.
3. Sammiduddin Mahjazen Rahad, K. (1989). Cooperative Accounting and Auditing. Himalaya Publishing, Bombay.

## MODULE CURRICULUM

### Semester – VI

Programme Name	BA in Cooperative Management	Semester	Sixth Semester
Course Title	Cooperative Auditing		
Course code	Coop-C-13	No. of credits	4
Content hours	60 hours	Duration of SEA/Exam	2.30 hours
Formative Assessment marks	40	Summative Assessment marks	60

Modules		60 hrs
<b>Module – I</b>	<p><b>Introduction:</b> Evolution of Audit – Definition of Audit – Nature of Audit</p> <p><b>Objectives:</b> Scope of Audit – Type of Audit – Right basis and Liabilities – Cooperative Auditor</p> <p><b>Cooperative Audit</b> – Programmes – Arrangements and Types of Audit – Vouching</p>	15 hrs
<b>Module – II</b>	<p><b>Verifications and Examination:</b> Fraud miss – Appropriations and Embezzlement – Special Report</p> <p><b>Audit Rectification Report</b> – Audit classification – Concept of Performance Audit</p>	15 hrs
<b>Module – III</b>	<p><b>Classification of Audit:</b> Social Audit – Management Audit</p> <p><b>Cooperative Administration</b> – Administration – Cooperative Administration Setup – Cooperative Audit Organisation in Karnataka</p>	15 hrs
<b>Module – IV</b>	<p><b>Audit and Cooperative Organisations:</b> Primary Agricultural Credit Societies – Marketing Cooperatives</p> <p><b>Cooperative Banks</b> – District Control Cooperative Bank – State Cooperative Bank – Consumer Cooperatives</p>	15 hrs

### References

1. Wandkar D.V. (1999). Cooperative Audit – Pragathi Prakashana Pune.
2. Krishnaswamy O.R. (1998). Cooperative Audit – Oxford and JBH, New Delhi.
3. Saniuddin Mahjoozen Rahad K., Ivum Rahman (1989). Cooperative Account and Auditing, Himalaya Publishing House, Bombay.



# MODULE CURRICULUM

## Semester – VI

Programme Name	BA in Cooperative Management	Semester	Sixth Semester
Course Title	Non-Credit Cooperatives		
Course code	Coop-C-14	No. of credits	4
Content hours	60 hours	Duration of SEA/Exam	2.30 hours
Formative Assessment marks	40	Summative Assessment marks	60

Modules	Description	60 hrs
<b>Module – I</b>	<b>Non-Credit Cooperatives:</b> Definition – Nature and Features – Types of Non-Credit Cooperatives – <b>Historical Perspective:</b> Organisation and Structure – National Cooperative Consumer’s Federation (NCCF) – <b>State Cooperative Federation:</b> District and Primary Consumer Cooperatives – Salient Features of Consumer’s Cooperatives – Management of Consumer Cooperatives – Problems of Consumer Cooperatives	15 hrs
<b>Module – II</b>	<b>Introduction:</b> Definition – Salient Features – Procurement Policies – <b>Storage Facilities:</b> Sales Management – Marketing Services – Cooperative Marketing in Developed and Developing Countries	15 hrs
<b>Module – III</b>	<b>Cooperative Marketing in India:</b> Structure and Organisation – Marketing of Agricultural Produce – Problems of Marketing Cooperatives in India <b>Housing Cooperatives:</b> Types of Housing Cooperatives – Origin and Development of Cooperative Housing Movement in India – Benefits – Potentials and Difficulties – Problems Faced by Housing Cooperatives	15 hrs
<b>Module – IV</b>	<b>Dairy Cooperatives:</b> National Dairy Development Board – Progress of Dairy Cooperatives – Recommendations of National Commission of Agriculture – Organisational Structure <b>Industrial Cooperatives:</b> Aims and Objectives – Types of Industrial Cooperatives – Structure of Industrial Cooperatives – Finance – Difficulties of Industrial Cooperatives	15 hrs

### References

1. Hajela T.N. (1994). Principles, Problems and Practice of Co-operation, Konark Publications, New Delhi.
2. Kulandiswamy V. (1998). Principles and Practice of Co-operative Management, Rainbow Publications, Coimbatore.
3. Kumar G.S. (1978). New Dimensions of Co-operative Management, Himalaya Publishing House, Delhi.
4. Ramkishan Y. (2003). Management of Co-operatives, Jaico Publishing House, New Delhi.