

# Co-operation

## DEGREE STANDARD

### UNIT I

Principles of Co-operation - Definition and meaning of Co-operation - Growth of principles of co-operation from Rochdale Pioneers to I.C.A. third Commission - (1995) - forms of economic organisation and co-operatives - co-operative thoughts of Robert Owen, Rochdale Pioneers - Raiffeisen, Dr. William King and Dr. Gadgil.

### UNIT II

Co-operatives in foreign countries - circumstances, origin, growth and problems of co-operatives in England, Denmark, Germany, Israel, Japan and Canada.

### UNIT III

History of co-operative movement in India - origin and growth of co-operative movement before and after Independence - Development of Co-operatives under Five year plans.

### UNIT IV

Credit Co-operatives:- Organisational features, objectives and working of three tier Agricultural credit structure - working and problems of Agricultural and Rural development banks - working and problems of urban co-operative banks - employees credit societies and Industrial co-operative banks - RBI and co-operatives.

### UNIT V

Non Credit Co-operatives:- Organisation, working and problems of

- a) Marketing co-operatives
- b) consumers co-operatives
- c) dairy co-operatives
- d) Weavers co-operatives
- e) Co-operative housing societies.

### UNIT VI

Co-operative accounts:- Preparation of cash and daybook - bank reconciliation statement - preparation of Trial balance and receipts and charges statement - preparation of final accounts - special features of co-operative accounts.

### UNIT VII

Co-operative Audit:- Meaning - objectives - Nature and scope - kinds of audit - Audit programme - Internal check - vouching - valuation and verification of Asset and liabilities - preparation of Audit report - Detection and embezzlement of frauds.

### UNIT VIII

Study of various provisions of Tamil Nadu Co-operative Societies Act 1983 and Rules 1988.

### UNIT IX

Co-operative management: Features of Co-operative Management - functions of management as applied to Co-operative (Planning, organising, staffing, directing and controlling).

### UNIT X

Co-operative Education and Training - Role of NCUI, state Co-operative Unions and District Co-operative Unions in imparting Co-operative Education-Role of NCCT, ICM and Primary Institutes in imparting Co-operative Training - Role of ICA and ILO in Co-operative Education and Training.