

CO-OPERATION
DEGREE STANDARD
THEORY AND PRACTICE OF CO-OPERATION

CODE NO:254

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) – Co-operative identity, Concepts and Reality - Forms of economic organisations and Co-operatives.

UNIT II

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 III

Committees and Commission on Co-operation: All India Rural Credit Survey Committee 1954, All India Rural Credit Review Committee 1969, Dr. A. Vaidyanathan Committee 2004.

UNIT IV

Credit Co-operatives: Organisational Structure - Objectives, working and Management of three tier Agricultural Co-operative Credit Societies - Working and Problems of Agricultural and Rural Development Banks - Working and Problems of Urban Co-operative Banks - Employees Credit Societies and Tamil Nadu Industrial Co-operative Bank.

UNIT V

Non Credit Co-operatives:- Organisation, Working, Management and Problems of

- a) Marketing Co-operatives
- b) Consumers Co-operatives
- c) Dairy Co-operatives
- d) Weavers Co-operatives

UNIT VI

Co-operative Accounts: Preparation of Cash and Daybook - Bank Reconciliation Statement - Preparation of Trial Balance Receipts and Disbursement Statement - Preparation of Final Accounts and Balance Sheet .

UNIT VII

Co-operative Audit: Meaning - Objectives - Nature and scope - kinds of Audit - Internal check - vouching - valuation and verification of Asset and Liabilities - Preparation of Audit Report – Computerisation of Audit - Detection and Embezzlement of frauds.

UNIT VIII

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

UNIT IX

Co-operative Education and Training: Role of National Co-operative Union of India (NCUI), State Co-operative Unions and District Co- operative Unions in imparting Co-operative Education-Role of National Council for Co-operative Training (NCCT) and ICM and Primary Institutes in imparting Co-operative Training - Role of ICA and ILO in Co-operative Education and Training.

UNIT X

Recent trends in Co-operatives: 97th Constitutional Amendment in Co-operatives – Co-operative Model Act – Features of Self Reliant Co-operative Society Act – New Generation Co-operatives.