

(vii)TRADE : CO-OPERATIVE MANAGEMENT

12th VOCATIONAL

PAPER-I

BOOK-KEEPING – II

THEORY

Time : 2 hrs

Theory : 30 Marks

InA : 10 Marks

Practical : 50 Marks

Total : 90Marks

Trial Balance

Meaning, Features, Advantages, Limitations, Preparation of Trial Balance with Balance Method only.

Bank Reconciliation Statement

Meaning, Features, Objectives and Need, Reason for Difference in Balance of Cash Book and Pass Book, Preparation of Bank Reconciliation Statement with Adjusted Cash Book / Pass Book.

Depreciation

Meaning, Features, Need, Objective and Causes. Method of Recording Depreciation (Straight Line and Diminishing Balance Method only). Purchase and Sale of Assets Including Part of an Asset. (Excluding Change in Method of Charging Depreciation) **Financial Statements (With Adjustment)**

Adjustments in Preparation of Financial Statements with respect to Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance, Depreciation, Bad Debts, Provision for Doubtful Debts, Provision for Discount on Debtor, Abnormal Loss, Good/ Cash Taken for Personal Use, Interest on Capital and Managers Commission.

Preparation of Trading & Profit and Loss Account and Balance Sheet of a Sole Proprietorship With Adjustments.

Accounting for Non Profit Organization

Meaning, Features, Specific Terms (Subscription, Entrance Fees, Donation, Legacy, Endowment Fund, Government Grant, Life Membership Fees, Honorarium, Specific Fund, Investment and Consumable Goods). Receipt and Payment Account: Meaning, Features and Preparation.

Income And Expenditure Account: Meaning, Features And Preparation of Income and Expenditure Account and Balance Sheet from the Given Receipt and Payment Account with Additional Information.

Accounting For Partnership - I

Meaning of Partnership, Features, Partnership Deed, Provisions Applicable in the Absence of Partnership Deed, Fixed and Fluctuating Capital Accounts, Interest on Capital, Interest on Drawing, Interest on Partner's Loan, Preparation of Profit and Loss Appropriation Account (Division of Profit Among Partners Excluding Guarantee of Profit)

Past Adjustments (Relating to Interest on Capital, Interest on Drawing, Salary and Profit Sharing Ratio Only).

Change in the Profit Sharing Ratio Among the Existing Partners (Calculation of Sacrificing Ratio and Gaining Ratio Only)

Accounting For Partnership - II Goodwill

Meaning Features, Factors Determining the Valuation of Goodwill. Types of Goodwill, Preparation of Goodwill with Average Profits Method.

Accounting with Tally

Use of Different Types of Voucher in Tally, Alteration In Information, Preparation of Final Account of a Sole Proprietorship Using Tally Software.

Generation of Report: Trail Balance, Profit and Loss Account and Balance Sheet.

BOOK KEEPING – II

Time : 3 hrs

PRACTICAL

Marks : 50

- Prepare a chart showing head of accounts on debit and credit side of trail balance.
- Visit any firm/ organization nearby you and prepare trail balance from their balance.
- Visit any firm/ organization nearby you and prepare bank reconciliation statement from their cash book and pass book from a month.
- Visit any firm/ organization and note down the methods of depreciation used by them. Comment and justify.
- Visit any firm/ organization and prepare a report showing Rate of Depreciation/ useful life of an asset/ Annual depreciation charged to an asset/ profit or loss on sale of an asset.
- Prepare a detail format of Manufacturing account, Trading and Profit & Loss account and Balance sheet.

- Visit any firm/ organization in your locality and enlist various books of account and various accounts maintained by that firm/ organization.
- Visit any not for profit organization in your locality and enlist its various sources of income and head of expenditure further enlist various accounts and statements prepared by that organization.
- Prepare a chart showing constituents of partnership deed.
- Visit to an organization in which Accounting is done using Tally Software. Prepare a report on various Groups (other than default group), ledger Account (other than default Ledger account) and Various Vouchers used. Prepare a Final account of a Sole Proprietor using tally software take printout of Trading Account, Profit & Loss Account and Balance Sheet.

TRADE : CO-OPERATIVE MANAGEMENT

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PAPER-II

APPLICATION OF MANAGEMENT

THEORY

Time : 2 hrs

Theory	: 30 Marks
InA	: 10 Marks
Practical	: 50 Marks
Total	: 90Marks

Management

Definition of Management, as Noun, as Process, as Activity, as Group, as Discipline, as Science, as Art, as Profession, Characteristics of Management, Importance of Management, Administration and Management, Levels of Management, Fayal's Major Contribution, Managerial Skills And Rules, Branches of Management.

Scientific Management

Meaning, Features, Scope, Aims and Objectives of Scientific Management, Principles of Scientific Management, Techniques of Scientific Management. Benefits of Scientific Management .

Business Environment

Meaning of Business Environment, Features of Business Environment, Importance of Business Environment, Components of Business Environment, Economic Environment in India, New Economic Policy, Liberalization, Privatization, Privatization since Industrial Policy 1991, Globalization.

Planning

Meaning, Nature, Importance, Essentials of a Good Plan, Steps in Planning Process, How to Make Plans Effective, Type of Plans, Advantages of Planning, Limitations, Objectives, Policies, Procedures, Methods, Rules, Strategies, Programmes and Budgets. Management by Objectives (MBO)

Organization

Meaning, Features, Nature, Steps, Objectives, Principles, Developing Organization Structure, Role of Organization Structure, Features of a Good Organization Structure, Types or Forms of Organizational Structure, Importance of Organization, Divisional Structure of Organization, Delegation.

Staffing

Meaning, Nature, Need, Importance, Process, Recruitment, Selection Procedure, Type of Tests, Advantages and Disadvantages of Test, Interview, Differences Between Recruitment and Selection, Training.

Wage Payment

Factors Influencing Wage Rates, Methods of Wage Payments, Incentive Wage System, Group Incentives and Essentials of a Good Incentive Plan.

Directing

Meaning, Nature, Elements, Importance, Supervision. Meaning of Motivation, Types of Motivation, Importance of Motivation, Nature of Motivation, Theories of Motivation, Techniques to Increase Motivation, Maslow's Needs Hierarchy Theory.

Leadership: Nature of Leadership Features of Leadership, Qualities of a Good Leader, Importance of Leadership Management, Techniques of Effective Leadership. Communication: Meaning, Elements, Process, Need, Importance, Types, Barriers.

Controlling

Definition, Importance, Relation between Planning and Controlling. Steps in the Process of Control

APPLICATION OF MANAGEMENT

Time : 3 hrs

PRACTICAL

Marks : 50

- Prepare organizational structure of any Government/ Private Organization.
- Construct Wage payment structure in Government/ Banking/ Institution/ Private industry nearby you.
- Visit any Company/ Organization in your locality and enlist the leadership style exhibited by them in day to day life.
- Visit any local Hotel/Restaurant/any Industry and enlist the components of business environment affecting that business concern.
- Prepare a Model chart on Maslow's need Hierarchy theory of Motivation and verify each step by surveying at least 15-20 people from your locality.
- Enlist the Levels of management of any Multinational companies like Sony, LG and Samsung and specify the position and role of executive at each level.
- Prepare the procedure of Recruitment in any Organization
- Enlist the selection procedure adopted by the multinational companies/Public sector undertaking/Government organization for various levels (lower level, middle level, upper level)
- Prepare chart showing Henry Fayal's principles.
- Visit any Organization and draw a chart showing the Leadership functions.

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PAPER-III

CO-OPERATIVE MANAGEMENT-II

THEORY

Time : 2 hrs

Theory	: 30 Marks
InA	: 10 Marks
Practical	: 50 Marks
Total	: 90Marks

Co-operative Agricultural Marketing

Introduction, Marketing Services, Operations of Marketing Societies, Co-operative Marketing in India, Structure and Organization of Co-operative Marketing. Marketing of Agricultural Produce, National Agricultural Co-operative, Marketing Federation (NAFED),

Linking of Credit with Marketing, Drawbacks of Agricultural Marketing Co-operation, Problems of Agricultural Marketing Co-operatives, Suggestion of All India Rural Credit Review Committee, Differences between and Profit Making Company.

Co-operative Storage of Agricultural Produce

Introduction, Policy on Co-operative Storage and Warehousing, Role of National Co-operative Development Corporation, Cold Storage,

Consumer Co-operative Societies

National Co-operative Consumer's Federation (NCCF), Organizational Structure of NCCF, State Consumer Co-operative Federation (SCCF) District Consumer Co-operative Wholesale Stores (DCCWS), Primary Consumer Co-operative Stores (PCCSS), Objectives of Consumers Co-operatives, Management of Consumer, Management of Consumer Co-operative, Govt. Support, Features of Consumer Co-operatives, Its Problem, Suggestions for Improvement, Future Prospects Role of NCDC

Co-operative Housing

Introduction, Advantages of Co-operative Housing, Types of Housing Co-operatives, Organizational Pattern, Resource, Mobilization, National Co-operative Housing Federation Of India (NCHF), Co-operative Housing in Rural Areas. Problems Faced by the Housing Co-operatives, Suggestions.

Dairy Co-operatives

Introduction, National Dairy Development Board, Progress of Dairy Co-operatives under Operation Flood Programme, Organizational Structure of Dairy Co-operatives, Village Co-operative Dairy Society, District Co-operative Milk Produce, Union, State Co-operative Milk Federation, Problems Faced by Dairy Co-operatives.

Co-operative Education And Training:

Significance of Co-operative Education and Training, Organization Efforts in India. Co-operative Training Policy, Co-operative Training Structure, Deficiencies of Co-operative Training Programmes, Remedial Measures for Improving the Efficiency of Co-operative Training.

CO-OPERATIVE MANAGEMENT -II

Time : 3 hrs

PRACTICAL

Marks : 50

- Visit any co-operative agriculture marketing federation nearby you and prepare a chart showing its structure and aims.
- Visit any co-operative agriculture marketing federation and note down the drawbacks and problems faced by it.
- Visit any co-operative warehouse/cold store nearby you and note down its policies.
- Visit any co-operative consumer nearby you and note down their problems and suggest for their improvement.
- Visit any co-operative housing society and note down its organizational pattern and resource mobilization activities.
- Visit any housing co-operative society and note down their problems and suggest for their improvement.
- Visit any dairy co-operative nearby you and note down their organizational structure.
- Visit any dairy co-operative nearby you and note down problems faced by them.
- Prepare a project report on source of income of housing co-operative societies.
- Enlist the Management of multipurpose agriculture co-operative societies nearby you.