

Title: Co-operative Management
Credit Hours: 3

Code: MGMT 332
Year /Semester: II/III

48 Hours

Course Objectives:

The aim of this course is to enable the students to acquire knowledge about the Co-operative management and administration and to familiarize the students with processes of accounting and auditing of Co-operatives.

Unit 1 Introduction

10 Hours

Meaning, Definition and Features of Co-operatives, Purpose of Co-operatives, Evolution of Co-operative Organizations, Types of Co-operative Organization, Common Functions and Processes in Co-operatives, Strength and Weakness of Co-operatives; Institutional structure of Co-operatives, Management Structure: Roles & Responsibilities of General Body, Roles of Board of Directions, Role of President, CEO and Secretary, Management Environment of Co-operative

Unit 2 Accounting System of Co-operatives

10 Hours

Nature and Scope of Co-operative Accounting, Accounting Principles, Co-operative Accounting vs Double Entry & Single Entry Accounting System, Books & Registers Maintained by the Co-operatives, Statutory Requirements, Day Book and Subsidiary Day Book, Final Account

Unit 3 Co-operative Audit

8 Hours

Concept and Feature of Co-operative Audit, Difference between Co-operative Audit and General Audit, Rights and Duties of Auditor, Vouching, Verification, Valuation of Assets & Liabilities, Auditing of Reserve and Provisions, Audit Memorandum

Unit 4 Co-operatives in Nepal

10 Hours

Origin and Development of Co-operatives in Nepal, Procedures of Formation, Registration, Renewal and Termination of Co-operatives, Provisions of Co-operative Act 2048, Co-operative Rules 2049, Role of Civic Societies and the State in the Co-operatives Movement in Nepal, Monitoring and Regulating Co-operatives in Nepal (Nepal Rastra Bank, Co-operative Department and District Co-operatives)

Unit 5 Co-operative Models in Some Countries

10 Hours

Consumer Co-operatives in Britain and Sweden, Credit Co-operatives in Germany & Italy, Dairy Co-operatives in Denmark, Farming Co-operatives in Russia & Israel, Micro Finance in Bangladesh

Reference Books:

1. Goel, B. D. *Co-operative Management and Administration*. Deep & Deep Publications. New Delhi.
2. Mamoria, C.B, & Sexena " *Co-operation in Foreign Lands*."
3. Panta D. K., & Gautam, R.P., (2072), *Cooperative Management* (First Edition), Kathmandu: Samjhana Publication Pvt. Ltd.