

Term-II Syllabus
Trade-Cooperative Management
Paper-I
Book Keeping-II

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.

Term-II Syllabus

Trade-Coperative Management

Paper-II

Application of Management

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

Term-II Syllabus

Trade-Cooperative Management

Paper-III

Cooperative Management

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.