



NATIONAL COUNCIL FOR COOPERATIVE TRAINING

(An Autonomous Society promoted by Ministry of Cooperation, Government of India)

HANDBOOK ON HDCM COURSE

OF NCCT FOR
RICMs & ICMS

APRIL 2024



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**HANDBOOK ON
HIGHER DIPLOMA IN COOPERATIVE MANAGEMENT
(HDCM)**

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HANDBOOK ON HIGHER DIPLOMA IN COOPERATIVE MANAGEMENT (HDCM)

1. ABOUT THE COURSE

The Higher Diploma in Cooperative Management (HDCM), the flagship programme of NCCT, aims to educate and nurture individuals aspiring to excel their career in the cooperative sector with emphasis on providing comprehensive management skills. The curriculum is meticulously crafted and updated from time to time to align with requirements of the Cooperative Sector. In the context of evolving business dynamics and challenges in the cooperative ecosystem, new scheme and syllabus provides analytical skills and decision making abilities to the human resources in the cooperative sector. In the emerging competitive environment, the inputs of the course will be helpful for professional approach with the use of all marketing techniques and strategies in place. The course aims to equip candidate to pursue career in cooperative sector.

2. OBJECTIVES OF THE COURSE

The course outlines to infuse professionalism with following objectives:

- To provide comprehensive cooperative education to the participants.
- To equip participants with set of management skills tailored for the cooperative sector.
- To enhance analytical abilities and managerial effectiveness in cooperatives.
- To identify opportunities, challenges and innovative practices in management of cooperatives.

3. DURATION

The duration of the Course is 36 weeks for Regular and Correspondence course, except for state of Kerala, where 52 weeks duration is to be continued to align with requirement of Kerala State Cooperative Societies Act. The HDCM Course offered by both the units in Kerala state will have additional 16 weeks which will be utilized as given below:

Sl. No.	Particulars	No. of weeks
1.	Observation cum Study visit (within the State)	1
2.	Visit to successful Cooperatives of Cooperatively developed States	2
3.	Data Collection and Project Work	4
4.	Additional Classroom Sessions – Special Sessions, Seminar, Workshop and Symposium	12

4. INTAKE CAPACITY

Regular	Capacity – 30 participants (relaxation upto 50 participants in case of request received from user organisation)
Correspondence	Capacity – 30 participants (relaxation upto 50 participants in case of request received from user organisation)

5. COURSE FEES

Regular : Rs.25,000/- + GST (Non Refundable)

Correspondence : Rs.20,000/- + GST (Non Refundable)

6. COURSE SCHEDULE

		Regular	Correspondence
1 st Semester	Class room Training	15 weeks	Self-Learning -12 weeks Contact Classes – 3 weeks
	Examination	1 week	1 week
	Observation cum Study visit	1 week	1 week
2 nd Semester	Class room Training	15 weeks	Self-Learning -12 weeks Contact Classes – 3 weeks
	Examination & Viva Voce	1 week	1 week
	Data Collection and Project Work	3 weeks	3 weeks
Total		36 weeks	36 weeks

7. SESSION PLAN

7.1 SEMESTER – I

Subject No.	Subject	No. of Sessions	No. of Credit
1	Environment for Cooperative in India	45	1.5
2	Cooperative	45	1.5

	Legislation		
3	Cooperative Credit and Banking	30	1.0
4	Non Credit Cooperatives	30	1.0
5	Accounts and Audit	45	1.5
6	Information Technology for Management - I	30	1.0
Total		225	7.5

7.2 SEMESTER – II

Subject No.	Subject	No. of Sessions	No. of Credit
7	Cost Accounting & Financial Management	45	1.5
8	Marketing Management	30	1.0
9	Allied Laws	30	1.0
10	Organizational Behaviour and Communication	30	1.0
11	Human Resources Management and Industrial Relations	30	1.0
12	Project Management & Business Development Plan for Cooperatives	30	1.0
13	Information Technology for Management – II	30	1.0
14	Data collection and Project Report	NA	1.0
Total		225	8.5
Grand Total (Semester-I + Semester-II)		450	16

***1 credit = 30 sessions**

8. ADMISSION

	Regular	Correspondence
Education Qualification	Any graduate from recognized University	Any graduate from recognized University
Age	Maximum 45 Years	Maximum 55 Years

9. ASSESSMENT AND EVALUATION

Exams	Classifications	Marks	Total Marks
Internal	Case presentation	10	50
	Group discussion	10	
	In basket exercise	10	
	Quiz & written Test	20	
External	Part – A: Objective type Questions (10 x 1 Marks)	10	50
	Part – B: 1000 words – Descriptive Type Questions (4 x 5 Marks)	20	
	Part – C: 2000 words – Descriptive Questions (2 x 10 Marks)	20	
	Total Marks for Each Subject		100

Observation Study Report & Presentation	50 Marks (Study Report – 30 marks and Presentation – 20 marks)
Project Report & Viva	Project Report – 100 marks and Project Viva – 50 Marks)

S. No	Details	Marks	Minimum Mark for Pass	
			Internal	External
1.	13 Subjects (13 X100 Marks)	1300	40% i.e. 20 marks for every subject	40% i.e. 20 marks for every subject
2.	Observation Study Report & Presentation	50	40% i.e. 20 marks	
3.	Project Report & Viva	150	40% i.e. 60 marks	
	Total	1500	45% i.e. 675 marks	

Attendance: 80% of the total working days of classroom sessions. Each unit has to maintain Biometric attendance system and report attendance on monthly basis to the sponsoring organization.

In case a candidate fails to appear any of the internal assessment component, unit may arrange internal assessment of the relevant component in which candidate has failed to remain present. The said procedure has to be ensured before declaration of the result of semester.

10. EXAMINATION RULES FOR HDCM COURSE (2024)

10.1 EXAMINATION PATTERN OF H.D.C.M. (Regular and Correspondence)

The Examination pattern of the H.D.C.M. (Regular and Correspondence) was reviewed by the Committee and minor changes have been suggested. The codified rules recommended for implementation is detailed below;-

10.1.1 PAPER SETTING

The paper setting for each of the subject will be centralized at VAMNICOM, Pune which consists of the following panel:

- i) Representative of NCCT
- ii) Representative of VAMNICOM, Pune
- iii) External subject experts

The panel will be responsible for setting up of four sets of question paper in vernacular language and English & Hindi with answer key and submit to Director, VAMNICOM, Pune in sealed envelope subscribing the name of the subject/code.

10.1.2 CONSTITUTION OF PANEL FOR EVALUATION OF ANSWER SHEETS

- a) The Director may constitute a panel of answer paper evaluation consisting for centralized evaluation of answer sheets at respective units:
 - i. Subject expert nominated by Director
 - ii. External subject experts
 - iii. Local subject faculty

10.2 HONORARIUM FOR PAPER SETTING & EVALUATION

10.2.1 PAPER SETTING

The external paper setters associated will be paid honorarium of Rs.5,000/- per subject per person plus travel expenses and boarding and lodging arrangements by VAMNICOM, Pune.

10.2.2 EVALUATION OF ANSWER SHEETS

Answer paper evaluator will be paid Rs.25/- per answer sheet with a minimum amount of Rs.2000/- per day. If needed, lodging and boarding has to be provided by the unit.

10.3 DUTIES AND RESPONSIBILITIES OF EXAMINATION SUPERINTENDENT

The senior most faculty next to Director of respective unit will be designated as Examination Superintendent for HDCM and all other courses offered by the unit.

- Will ensure that the examination hall is kept open half an hour before the commencement of the examination.
- Blank answer paper duly signed should be handed over to the invigilator 15 minutes before the commencement of the examination.
- Have to arrange for the supply of adequate blank answer papers in time as per the demand by the invigilator in the examination hall so as to meet the requirements of the examinees.
- Receive the answer papers from the invigilator and checkup if the total answer papers tally with the number of examinees appeared for the exam.
- Arrange for the centralized evaluation of answer sheets in consultation with Director within 10 working days on completion of examination.

10.4 DUTIES OF THE INVIGILATOR

The Director of respective unit have to ensure only faculty-Regular/Contract will be engaged for invigilation duty of all the examination and to ensure that faculty has no blood relation/relations with the candidate appearing for the examination is assigned invigilation duty.

- The invigilator must report to the Superintendent half an hour before the commencement of the examination.

- Must present in the examination hall during the entire period of the examination of each paper and he shall not leave the hall without a substitute.
- The invigilator must check the correctness and entries of the roll numbers both in words and figures by the participants before distribution of the question paper.
- At the close of the examination, he must immediately collect the answer books from the candidates and arrange serially.
- Must ensure that the answer paper have been delivered by the examinees.
- Must be vigil and alert and move around the examination hall to prevent case of unfair practice.
- If invigilator finds any candidate resorting to unfair means at the time of examination or finds any candidate indulging in creation of inconvenience to other examinees, the invigilator should immediately report the matter to the Superintendent orally and also in writing. In turn the superintendent should bring it to the notice of the Director in writing for further action.
- The Superintendent has to bring to the notice of the Director any complaint or difficulties pointed out by any candidate on the question paper for rectification.
- The invigilator will maintain a complete record of the use on main answer books and supplementary answer books received and used. This record should be countersigned by the Superintendent. This record should contain the roll number of the candidates along with the number of supplementary answer books used by the candidate.
- The responsibility of conducting the examination shall vest with the Superintendent.

10.5 INSTRUCTIONS TO THE CANDIDATES

- No candidates shall be admitted to the examination hall after half an hour of the commencement of the examination.
- No candidate is permitted to leave the examination hall until the expiry of half an hour after the distribution of the question paper.
- No candidate, without the permission of the invigilator is expected to leave his seat/examination hall until he hands over the answer paper.
- No extension of time shall granted to candidate on the ground of his late arrival etc. to the examination.
- The candidate should legibly write on the answer books his roll number, name of the subject of the examination and date of the examination. The

roll number may be written both in word and figures. No where in the answer book, the candidate should write his name.

- No candidate shall bring with him into the examination hall paper, books, written notes or any other material like smart phone, smart watch, Bluetooth or any other electronic device. The candidate shall not communicate to or receive from another candidate any information in the examination hall. Complete silence on the part of the examinee is expected.
- Candidate guilty of communicating or attempting to communicate with the examiners with the objective of influencing them in the award of marks will be deemed to have used unfair means to pass the examination and this will render the offender liable to disqualify.
- Candidate is forbidden to write anything on the question paper or on blotting paper, or to remove any paper from the answer book.

10.6 USE OF UNFAIR MEANS BY THE EXAMINEES

Whenever any case pertaining to unfair means is detected by the invigilator the matter will be brought to the notice of the Superintendent without delay on the day of the occurrence with full details. The invigilator should record the statement of the candidate. In case the candidate refuses to give a statement, he/she is not be forced to do so. Only the facts of his/her refusal shall be recorded by the Superintendent on the basis of the report received from the invigilator concerned on duty at the time of the occurrence of the incident.

- a) If the Director is satisfied that the candidate has resorted to unfair means, it may disqualify the trainee from passing the examination and may bring the fact to the notice of his employer to that effect.
- b) If any candidate is found to be guilty of misbehaving causing dislocation in the examination hall he/she may be expelled by the Director from the paper.

10.7 RECHECKING & REVALUATION OF ANSWER BOOKS

The candidate on payment of Rs. 250/- per subject for rechecking and Rs.500/- for revaluation shall request for rechecking/revaluation of the answer book. The Director is the competent authority to re-check the totaling of the marks and also to verify if all the answers have been duly valued by the examiners.

The request of re-checking/revaluation should be made by the candidate within one month from the date of declaration of the result.

10.8 SUPPLEMENTARY EXAMS FOR THE FAILED CANDIDATES

The failed/absent candidates will be allowed a maximum of three attempts to clear the examination subject to the condition that he must clear it within a maximum of 2 years from the completion of the course.

As far as possible the supplementary examination for the failed/absent candidates must be conducted for the first and second semester examination before the completion of the course.

The paper setting and evaluation of answer books in respect of supplementary examination may be assigned to the internal/external faculty by the Director.

The Unit may conduct the supplementary examination for the candidates on the mutually convenient date approved by Director.

The candidate has to pay Rs.500/- per subject.

10.9 GRADATION

The candidates will be placed under following categories/grades based on the overall percentage of marks obtained in the examination.

75% and above	-	Distinction
65% but below 75%	-	First class
55% but below 65%	-	Second class
45% but below 55%	-	Pass class
Less than 45%	-	Failed

10.10 DECLARATION OF RESULTS:

The result of the first semester examination will have to be declared within 30 days of the completion of the examination of the concerned semester.

Each unit must forward the final result duly prepared & verified by two different teams and declare the result with onward submission to NCCT within 30 days for further process of certification. The responsibility of error free result rest with Director of the respective units. The NCCT will be responsible for issuing certificate to the respective units within 30 days from the date of receipt of the

respective units. The certificate for course offered in correspondence mode will earmark as “CORRESPONDENCE”.

10.11 ISSUE OF DUPLICATE DIPLOMA CERTIFICATE

The candidate desirous of obtaining Duplicate Diploma Certificate has to send a request application alongwith undertaking to the Director with the reason for issue of duplicate certificate with remittance of an amount of Rs.500/-. The formal request for issue of duplicate certificate has to be sent by the Director with complete details of the candidate requesting for duplicate certificate to the NCCT. The Certificate so issued shall have to be superscribed as 'Duplicate'.

10.12 ISSUE OF PROVISIONAL CERTIFICATE

The Director may issue provisional certificate to the candidate on his/her application for certificate on payment of Rs.100/-.

NCCT may draft uniform format for issue of provisional certificate for all the units.

10.13 MAINTENANCE OF PROPER EXAMINATION RECORD

- Assessment Registers in respect of each diploma courses on the proforma of examination sheet approved by the NCCT.
- A register of the Diploma containing the particulars of date of dispatch, name of candidates and his address.
- Acknowledgement receipt of Diploma by the participants.
- Register of Blank Diploma giving details of the receipt, issued and cancelled Diploma/Duplicate be maintained at the level of the Unit.

11. PROMOTION OF HDCM COURSE

In order to have wider acceptance across India for the HDCM course, NCCT has to play an important role to reach out at National, State, District, Tehsil and Village level cooperatives and aspiring youth. The promotional strategy has to be adopted for its publicity with following activities:

- Publication of advertisement in leading news papers of National, State and District level in respective local language.
- Uploading on websites of NCCT, all units and respective State Cooperative Department and Federations.

- Publicity through template of the course in social media viz. Facebook, X, Instagram.
- Conduct of National level scholarship test for sponsoring one candidate in each unit through NCCT Scholarship.
- Partnership with leading cooperative and private publishers for dissemination of HDCM Flyer.
- Each unit may form alumni association as a platform for canvassing of HDCM.
- For wider acceptability of the course, the educational platform like NEAT may be explored by NCCT.

12. OFFERING HDCM COURSE IN ONLINE MODE

The HDCM course for both Regular & Correspondence can be offered in case of unforeseen circumstances. The Director of respective unit has ensure the use of licensed version of online platform viz Cisco WebEx/MS Team/Google Meet or any other approved platform by Government.

HDCM SCHEME AND NEW SYLLABUS (2023-24)

SEMESTER-I

SL. NO.	SUBJECT
1.	ENVIRONMENT FOR COOPERATIVES & RURAL DEVELOPMENT AND AGRICULTURE NOMENCLATURE CHANGED AS ENVIRONMENT FOR COOPERATIVES IN INDIA
2.	COOPERATIVE LAW AND ADMINISTRATION NOMENCLATURE CHANGED AS COOPERATIVE LEGISLATION
3.	COOPERATIVE CREDIT & BANKING
4.	NON CREDIT COOPERATIVES
5.	ACCOUNTS AND AUDIT
6.	MIS & COMPUTER APPLICATION-I (FIRST SEMESTER) NOMENCLATURE CHANGED AS INFORMATION TECHNOLOGY FOR MANAGEMENT-I

**PAPER-I:
ENVIRONMENT FOR COOPERATIVES IN INDIA**

Total Sessions – 45

PART-A

Historical Perspectives of Cooperatives

5 Sessions

1. Evolution of Cooperatives – Pre and Post industrial Revolution Era – Contribution of Robert Owen and Charles Fourier (Utopian Cooperators) -Rochdale Pioneers, *Raiffeisen and Schulze and Delitzsch*.

Theoretical Aspects of Cooperation

2. Concept of Cooperation – Definitions – Nature of Cooperation - Objectives of Cooperation - Core Values of Cooperation.
3. Uniqueness of Cooperatives – User and Owner Relationship – Institutional and Enterprise aspects of Cooperation.
4. Cooperation as an association – Association Characteristics of Cooperation – Cooperation and other form of Association.
5. Principles of Cooperation – Evolution of Cooperative Principles – Rochdale Pioneers, 1937, 1966, and 1995- ICA Guidance Note on Cooperative Principles 1995- Evaluation of Cooperative Principles.
6. Benefits of Cooperatives-at the individual/family/community/regional/national levels.

PART-B

Evolution of Cooperative Movement in India

15 Sessions

1. Historical Growth Development of Cooperative Movement in India – Taccavi Loan and relevant Act – Frederic Nicholson Report – Cooperative Societies of Act 1904 and 1912 – Maclagan Committee Report (1914) – Royal Commission on Agriculture (1928) Cooperative Planning Committee.
2. Development of Cooperatives in post-independence era – Five-Year Plans and Cooperatives – Important Committees – All India Rural Credit Survey Committee (1954) – National Development Council (1954) – Committee on Cooperative Credit (1960) – MirdhaCommittee on Cooperation – All India Rural Credit Review Committee (1969) – Report of the Committee to Review Arrangements for Institutional Credit for Agriculture and Rural Development (CRAFICARD, 1981)-Agricultural Credit Review Committee (AM Khustro Committee, 1989) – National Cooperative Policy (2002) – Vaidyanathan Committee (2004) – High Power Committee on Cooperation (Shri Shivajirao, G. Patil)
3. Changes in Cooperative Environment post 1991-in the wake of introduction of LPG Policies-impact on cooperatives in India.

4. Ministry of Cooperation – Mandate – Schemes and Programmes
5. National Cooperative Policy 2023

PART C

5 Sessions

Emerging New Generation Cooperative Structures

1. Self Help Groups
2. Farmer Producers Organizations
3. Multi State Cooperative Societies

PART-D

8 Sessions

Success Stories

1. Successful Cooperatives at Primary level/District level/State/National level
2. Factors contributed to the Success Stories
3. Potential for replication

PART-E

7 Sessions

Forming a New Cooperative Society

1. Potential
2. Stakeholders
3. Identification
4. Sensitization
5. Establishing contacts
6. Legal Procedure
7. Training, Education and nurturing the new born cooperative society

PART-F

International Organisations - Cooperative Sector

5 Sessions

6. International Cooperative Alliance – History and Activities – International Sectoral Organisations – Agriculture Fisheries, Industry, Crafts and Services, banking, Insurance, Retail, Housing and Health Care.
7. International labour Organisation and Cooperatives - Areas of work.
8. Food and Agricultural Organisation and Cooperatives
United Nation and Cooperatives

PAPER-2 :
COOPERATIVE LEGISLATION

(45 Sessions)

- 1.** History of Cooperative legislation - Evolution of cooperative legislation in India - Importance of Cooperative Act and Rules – Distinction among Act, Rule & Bye Law – Conferment of constitutional status on Cooperative.

(2 Sessions)

- 2.** Organisation, formation and Registration of Cooperative Societies - Need and importance of registration – Registration Authority - Procedure for Registration of a Primary, Central and Apex Cooperative- Assessing the viability norms – Issue of Registration Certificate – Cooperative Society to be a Body Corporate

(2 Sessions)

- 3.** Bye laws - Nature and scope of bye laws - Preparation of bye laws – Contents of bye law - Amendment of bye laws - Procedure to be followed for registration of Bye law amendments – Amendment by enforcement by RCS

(2 Sessions)

- 4.** Amalgamation or transfer of assets and liabilities or division of a Cooperative society- Conversion of cooperative society - Change of liability - Floating of subsidiaries - Forming of partnerships & collaboration by cooperatives.

(2 Sessions)

- 5.** Membership - Eligibility for membership- Qualifications and disqualifications of a member, procedure for admission of a member in a cooperative society - Rights and duties of members - Removal and expulsion - Restriction on holding and transfer of shares - Transfer of interest on death of a member and liabilities of members, past member and estate of deceased member – Redemption of share.

(2 Sessions)

- 6.** Cooperative Governance –

- a) General body meetings - Conduct of Annual general meeting and Special general meetings- Recording of Resolutions – Quorum - Powers and functions of General Body.

(1 Session)

- b) Management Committee- Constitution and composition of MC - MC meeting - Drafting of minutes of board meeting - Powers and function of managing committee- Disqualification of MC members and their removal - Powers and functions of the president or vice-president - No confidence motion against the president and vice president.

(1 Session)

c) Cooperative Elections- Authority to conduct election – Cooperative Election Commission- Disqualifications to vote or to contest election - Disqualifications for continuing as a member of the managing committee - Reservations and division of constituencies - Conduct of elections - Election of office bearers, postponement of elections – Nomination by Registrar - Custody and preservation of records.

(1 Session)

d) Supersession of the Committee – Grounds for supersession - Appointment of administrator - Powers of the administrator.

(1 Session)

7. Rights & privileges of cooperative societies - First charge of a cooperative society on certain movable assets of a member for the amount due by member - Charge on the immovable property of a member for the loans borrowed - Deduction from salary or wages- Charge and set-off in respect of shares or interest of members in the capital etc. of a society - Share or interest, etc. not liable to attachment - Exemptions from certain taxes, duties, fees and compulsory registration of instruments.

(2 sessions)

8. Properties and funds of cooperative societies – Funds management - Investment of funds - Distribution/disposal of net profits - Funds other than net profits not to be divided among members - Constitution and utilization of cooperative education fund - Restriction on borrowings and loans - Restriction on other transactions with non-members - Provident fund and reserve fund.

(2 Sessions)

9. Statutory Supervision and control over Cooperative Societies –

a. Cooperative Audit – Procedure of Audit of Cooperative Societies - Powers of the Auditor – Contents of Audit Report – Audit compliance - Audit fee - Basis of levy and calculation- Exemption of payment of audit fees.

(2 Sessions)

b. Inquiry - Authority to hold an inquiry - Basis of inquiry - Aspects to be covered for holding an inquiry - Essential ingredients of an inquiry report – Time limit for completion of inquiry - Powers of the inquiry officer - Communication of the inquiry report along with findings and follow up action by MC.

(2 Sessions)

c. Supervision and Inspection - Authority to hold an inspection - Basis for inspection - Time limit for completion of inspection - Powers of the inspection

officer - Communication of the inspection report along with findings and follow up action by MC - Inspection by financing bank or federal cooperative society.

(2 Sessions)

10. Surcharge - Basis for surcharge proceedings - Person liable for surcharge - Authority to initiate surcharge - Procedure to be followed - Execution of surcharge orders.

(1 Session)

11. Settlement of Disputes - Authorities for settling of disputes - Disputes which may be taken up for arbitration - Parties to the dispute - Action to be taken by Registrar on receipt of arbitration reference - Procedure of hearing and deciding the disputes - Limitation time limit - for completion - Powers of the arbitrator.

(2 Sessions)

12. Execution of Decrees - Orders and Awards - Execution of non monetary decision or orders - Procedure of seizure/ attachment of movable and immovable assets - Attachment before award - Recovery of govt. dues from cooperative society etc.

(2 Sessions)

13. Winding up - Grounds - Opportunity before winding up order - Appointment of liquidator - Functions and powers of the liquidator - Discharge of liabilities & disposal of surplus assets - Final closure report - Cancellation of registration - Termination of liquidation proceedings.

(2 Sessions)

14. Cooperative Tribunals - Matter referred to the Tribunal - Constitution - Appeal Revision - Review.

(2 sessions)

15. Offences and Penalties - Offences and corrupt electoral practices - Cognizable and non- cognizable offences - Penalty for offences

(1 Session)

16. Establishment matters- Appointment of Chief Executive and employees - Powers and duties of Chief Executive - Rules governing the service conditions of employees

(2 sessions)

17. Recent Developments in Cooperative legislation - Movement towards ensuring autonomy and independence to Cooperatives - Liberal Legislation - Comparative Study of conventional legislation vis-à-vis liberal acts in States like A.P/Telangana and Karnataka

(3 sessions)

18. Multi State Cooperative Societies Act 2002- Salient features – Recent amendments in MSCS Act - Comparison between MSCS Act and State Act- Role of State Registrar in implementation of MSCS Act.

(2 Sessions)

19. Role of Registrar in regulating and nurturing Cooperative Societies in India

(2 Sessions)

20. Model Bye-laws for PACS

(1 Session)

N.B - Cases laws relating to concerned Sections/Rules of the Cooperative Act to be discussed during the classroom sessions related to topic as applicable.

**PAPER- 3:
COOPERATIVE CREDIT AND BANKING**

PART-A: Cooperative Credit (10 Sessions)

- 1. Credit Cooperatives**
Evolution of Credit Cooperatives; Institutionalisation of Credit Cooperatives in India; Cooperative Credit Structure (CCS) two tier/three tier Cooperative Credit Structure- Role of NABARD/NCDC in Cooperative Credit in India.
- 2. Short Term (SAO) Loans – KCC Schemes**
Applicability, Objectives, Eligibility, Fixation of Credit Limit, Scale of Finance, Disbursement- Cash and kind portion (fertilizer, seeds and pesticides), Rate of Interest, Repayment period, Validity/renewal of Kisan Credit Cards, Security as per NABARD guidelines, Crop Insurance, Classification of NPA Accounts
- 3. Long Term Loans – Investment Credit**
Loan portfolio- purpose – Loan Eligibility- Loan Procedure- Field Inspection and Financial appraisal- Legal Scrutiny-Share Capital and down payment- Land valuation- rate of interest – unit cost and repayment as per NABARD guidelines- security
- 4. Constitution of SLBCs, MoU between State Governments, NABARD and State Cooperative Apex Banks for credit dispensation in the respective states.**

PART-B : Cooperative Banking (20 Sessions)

- 1. Applicability of Banking Regulation Act 1949 to Cooperative Societies, Latest Amendments to BR Act 2020**
- 2. Elements of Banking**
Types of Accounts, Opening of Account, KYC norms, e-KYC, Customer Acceptance Policy (CAP), Customer Identification Procedure (CIP), Banking Products, Customer Service (RBI guidelines), Concept of NEFT, RTGS, IMPS, UPI, Mobile Banking.
- 3. Cash and its custody**
Strong room/Safe, Cash Balance of the Bank, Cash Operations-safe in safe out, register, tokens and cash receipts, cash payments, cash shortages, excess cash, cash custody, cash in transit, counterfeit notes, clean note policy
- 4. Clearing and Payment System**
Clearing house, MICR clearing, inward clearing cheques, outward clearing cheques, clearing house account reconciliation, automated clearing house, cheque truncation system

5. Ancillary Services

Inter Bank Transfer of Funds- cheque, money transfer, demand draft, RTGS, NEFT, Mobile Banking, Letters of Credit and Guarantees, Agency Services, Safe deposit and locker services

6. Banking Norms

Cost of Funds, Yield on Assets, Cost of Management, Risk cost, SLR and CRR norms, CRAR norms, BASEL Regulations, BASEL Norms,

7. Financial Inclusion

Definition, Objectives, Status of Financial Inclusion in India – PMJDY, PMSBY, PMJJY, APY, PMMY

8. Banking Ombudsman

Appointment, role powers and duties, procedure for lodging complaints, Integrated Ombudsman Scheme 2021

**PAPER-4:
NON CREDIT COOPERATIVES**

30 Sessions

Unit	Topics	No of Session
I	Non-Credit Cooperatives in India - Types, Role in Socio-economic Development	5
II	Study of Non-Credit Cooperative Societies in India Objectives, Functions Membership Structure and Management Financing Agencies Relevant Schemes of State Govt./Govt. of India Govt. Assistance Financial Indicators Marketing, branding Human Resources Issues, problems and challenges Bye-laws Employment generation and contribution to rural development	20 for Study and 5 for presentation

A student shall select any five of the following types of Non-Credit Cooperative Societies relevant to the region and study the aspects listed under Chapter-II and submit a report

- A. Agricultural Producers Cooperative Marketing Societies (APCMS)
- B. Dairy Cooperative Societies
- C. Handloom/Weavers Cooperative Societies
- D. Fisheries Cooperative Societies
- E. Industrial Cooperative Societies
- F. Housing Cooperative Societies
- G. Sugar Cooperative Societies
- H. Consumer Cooperative Societies
- I. Other Marketing Cooperative Societies
- J. Fertiliser Cooperative Societies
- K. Hospital/Medical Cooperative Societies
- L. Tourism Cooperative Societies
- M. Transport Cooperative Societies
- N. Poultry Cooperative Societies
- O. Toddy Tappers Cooperative Societies
- P. Cooperative Tea Factories
- Q. Labour Cooperative Societies
- R. Export Cooperatives
- S. Seed Processing Cooperatives
- T. Organic Farming Cooperatives
- U. Any other Non-Credit Cooperative Societies relevant to the region

**PAPER 5:
ACCOUNTS AND AUDIT**

PART A: ACCOUNTS (30 Sessions)

1. Introduction to Accounting: Introduction - Meaning – Definition - Scope – Functions– Objectives – Book Keeping – Limitations - Branches of Accounting.
(1 session)
2. Accounting Principles and Concepts: Accounting Principles – Accounting Concepts - Conventions - Accounting Standards.
(1 sessions)
3. System of Accounting : Meaning – Cash – Mercantile – Single Entry – Cooperative System – Double Entry System – Advantages – Types of Accounts - Accounting Rules – Common Accounting System in Computerized Environment.
(4 sessions)
4. Accounting Books and Records: Introduction – Meaning – Journal – Types of Journal – General Journal – Special Journals – Subsidiary Journals – Ledger – Posting – Balancing – Difference between Journal and Ledger.
(4 sessions)
5. Cash Book: Importance - Types – Preparation of Cash Book.
(4 sessions)
6. Trial Balance: Method of Preparation of Trial Balance –Receipts and Disbursement Statement.
(1 sessions)
7. Accounting Errors and Rectification: Meaning - Objectives – Types of Errors – Rectification of Errors – Suspense Account.
(2 sessions)
8. Final Accounts: Meaning – Manufacturing Account – Trading, Profit and Loss Account – Balance Sheet – Adjustment Entries. Appropriation of Profit as per the cooperative societies Act / Bye Laws – Treatment of Loans and Subsidies in Accounts – Treatment in final Accounts.
(8 sessions)
9. Depreciation: Meaning – Definition- Causes and Factors affecting Depreciation – Methods of Depreciation
(2 sessions)
10. Special Features of Maintenance of Accounts of different Category of Cooperatives– Credit – Non-Credit at primaries, Central and Apex Level and Special Type of Cooperatives – Books and Registers required to be maintained – Inspection by

various Agencies/Financial Institutions – RBI, NABARD, etc.

(3 sessions)

PART B : AUDIT (15 Sessions)

1. Audit- Auditing - concept – definition - objectives - types - difference between cooperative audit and other audits.
(2 sessions)
2. Internal Control & Check: Nature - Objectives – Systems of internal control & internal check.
(1 sessions)
3. Audit Programme- - preparation and implementation - Voucher and Vouching of accounts- routine checking - Valuation & Verification of Assets and Liabilities.
(2 sessions)
4. Examination of financial statement- manufacturing, trading and profit and loss account and balance sheet - Final adjustment items- need for adjustment – outstanding assets and liabilities: Analysis of Financial Statements.
(2 sessions)
5. Auditing in E.D.P. (Electric Data Processing) environment: Audit in Computerized Environment - Systems Audit – Software for Audit.
(2 sessions)
6. Preparation of Audit Memorandum- schedules - methods of writing reports- drafting of audit report- certification of balance sheet - qualified and unqualified audit - certificate and submission of audit report - issue of special audit report in connection with frauds etc.
(2 sessions)
7. Audit Compliance: Compliance report - Review of compliance report of previous audit- Assets and debts- procedure of writing off.
(1 sessions)
8. Audit objections-- reporting of serious objections- spot rectification of bonafide errors - suggestions for improvement.
(1 sessions)
9. Audit of different types of cooperative societies: Credit, Non-credit, Processing, Marketing etc. at Apex Level, District Level and Primary level cooperatives.
(1 sessions)
10. Introduction to Audit Standards – Role of Comptroller and Auditor General.
(1 sessions)

PAPER-6:
INFORMATION TECHNOLOGY FOR MANAGEMENT – I
TOTAL - 30 SESSIONS

1 Computer Fundamentals sessions	3
Introduction to Computers, Concepts, Systems & Applications, Basic Components & Storage, Computer Software & Languages, Introduction to OS, Types of OS, MS DOS & Windows, General Features of a Computer, Computer Organization,	
2. Computer Networking sessions	2
Introduction to Computer Networking, Concept, Applications, Networking devices, Types of Network	
3 Office Automation – MS Word, MS Excel, MS PowerPoint, MS Access 25 sessions	
MS-WORD: Working with files, Styles, Table manipulation, Page formatting, mail merge, track changes	
MS-EXCEL: Modifying worksheet, formatting cells, Sorting and filtering, Graphics	
MS-POWER POINT: Create a presentation form template, Slides, Video and audio effect	
MS-ACCESS : Tables, Forms, Reports and Queries	
Chapter 3 will be handled entirely in the computer lab through hands on lab sessions	

SEMESTER-II	
7.	COST ACCOUNTING AND FINANCIAL MANAGEMENT
8.	MARKETING MANAGEMENT
9.	ALLIED LAWS
10.	ORGANIZATIONAL BEHAVIOUR & COMMUNICATION
11.	HUMAN RESOURCE MANAGEMENT NOMENCLATURE CHANGED AS HUMAN RESOURCES MANAGEMENT AND INDUSTRIAL RELATIONS
12.	PROJECT MANAGEMENT NOMENCLATURE CHANGED AS PROJECT MANAGEMENT AND BUSINESS DEVELOPMENT PLAN FOR COOPERATIVES
13.	MIS & COMPUTER APPLICATION-II NOMENCLATURE CHANGED AS INFORMATION TECHNOLOGY FOR MANAGEMENT-II

**PAPER-7:
COST ACCOUNTING & FINANCIAL MANAGEMENT
PART-A : COST ACCOUNTING**

20 Sessions

1. **Meaning, Scope, Objectives of Cost Accounting:-** Its Relationship with Financial and Management Accounting, Limitations of Financial Accounting. Significance of Cost Accounting in Cooperatives
(3 Sessions)
2. **Cost Classification:-** Classification of cost and elements of cost
(3 Sessions)
3. **Methods and Techniques of Costing:-**
Preparation of Cost Sheet, Job Costing, Process Costing, Service Costing and Contract Costing in Cooperatives. Preparation of Process Costing,
(5 Sessions)
4. **Marginal Costing:-**
Meaning, Utilities and Limitations, Absorption Costing Vs. Marginal Costing, Tools and Techniques of Marginal Costing, Breakeven Chart, Computation of Break Even Point, PV Ratio, and Margin of Safety.
(6 Sessions)
5. **Standard Costing and Variance Analysis:-**
Meaning, Advantages, Limitations, Types of Standard, Difference between Standard Costing & Budgetary Control, Process of Standard Costing, Types of Variance, Computation of Material and Labour variance.
(3 Sessions)

Part-B : FINANCIAL MANGEMENT

(25 Sessions)

1. **Financial Management - An Overview:-** Meaning, Scope, Objectives and Functions of Financial Management
(1 Session)
2. **Analysis and Interpretation of Financial Statements:-** Meaning and Types of Financial Statements, Objectives, Advantages, Limitations and Techniques of Financial Statement Analysis
(2 Sessions)
3. **Ratio Analysis:-** Meaning, Objectives, Advantages and Limitations of Ratio Analysis, Types of Ratios, Computation of Ratios, Ratios for decision making in Credit Cooperatives and Non Credit Cooperatives
(4 Sessions)
4. **Funds Flow and Cash Flow Statement:-** Meaning, Definition, Importance of Funds Flow Statement and Cash Flow Statement– Funds Flow Vs. Cash Flow Statement, Preparation of Cash Flow Statement
(3 Sessions)

- 5. Working Capital Management:-** Meaning, Concept, Need and Types of working Capital, Factors Determining Working Capital Requirements, Estimation of Working Capital, Computation of Working Capital using Operating Cycle Method
(3 Sessions)
- 6. Cash Management:-** Motives of Holding Cash - Factors determining the Cash requirements - Preparation of Cash Budget
(1 Session)
- 7. Receivables Management:-** Meaning, Objectives, Credit Policy, Credit Terms and Collection Policy
(1 Session)
- 8. Inventory Management:-** Objectives and Techniques, Computation of EOQ, Use of EOQ in Consumer Cooperatives
(2 Sessions)
- 9. Budgetary Control:-** Meaning of Budget, Budgeting and Budgetary Control, Objectives of Budgetary Control, Types of Budget
(2 Sessions)
- 10. Capital Structure:-** Meaning, Features and Determinants of Capital Structure - Sources and Cost of Capital in Cooperatives, Designing the Capital Structure for Cooperatives
(2 Sessions)
- 11. Capital Budgeting:** - Meaning and Importance, Methods of Capital Budgeting, Computation of Payback Period, ARR and NPV
(3 Sessions)
- 12. Financial Reporting:-** Importance and types of Reporting, Reporting to Board of Directors for Financial Decisions in Cooperatives
(1 Session)

**PAPER- 8:
MARKETING MANAGEMENT**

30 Sessions

<p>Fundamental of Marketing</p> <ol style="list-style-type: none">1. Introduction:1.2 Meaning and Definition:1.3 Marketing Mix1.4 Difference between Marketing and Selling1.5 Role And Relevance Of Marketing Management in Cooperatives (2 sessions)
<p>MARKET SEGMENTATION</p> <ol style="list-style-type: none">2.1 Importance of Market Segmentation2.2 General Approach to Market Segmentation2.3 Basis for Segmenting Consumer Markets2.4 Selection of Profitable Segments2.5 Target Market Strategies (2 Sessions)
<p>Marketing Research and Information system</p> <ol style="list-style-type: none">3.1 Definitions of Marketing Research3.2 Step in Marketing Research3.3 Problems of Marketing Research3.4 Marketing Information System (4 Sessions)
<p>Product Management</p> <ol style="list-style-type: none">4.1 Product Management4.2 Product Planning and Marketing Planning4.3 Product Life Cycle4.4 Product Line and Product Mix4.5 Branding and Packaging (5 Sessions)
<p>Pricing</p> <ol style="list-style-type: none">5.1 Meaning5.2 Objectives of Pricing5.3 Pricing MethodsPricing strategies for new product marketing. (3 Sessions)
<p>Distribution Management/ Market Channel</p> <ol style="list-style-type: none">5.1 Introduction5.2 Role of Market Intermediaries5.3 Types of Intermediaries5.4 Factors Influencing Distribution Decisions

(3 Sessions)

Advertising and Sales Promotion

Conventional methods of advertising and sales promotion
Digital Methods and Social Networking platforms
(3 Sessions)

Supply Chain Management

Definition, Scope, Functions, Objectives, Benefits, Integrated process, Decision phases, procurement and sourcing strategy, Supply Chain Management in Rural India,

(3 Sessions)

Rural Marketing

Potential for Cooperatives, Rural Consumer Behavioural Patterns, Rural Marketing Infrastructure

(5 Sessions)

PAPER 9 :

ALLIED LAWS

(30 Sessions)

1.	Indian Contract Act 1872 - essential elements of a valid Contract- void and voidable Contract – enforcement and breach of contract – appropriation of payments- contract of agency- bailment and pledge- contract of guarantee and indemnity	4
2.	Salient Features of income Tax act 1961 - 1961 and sales tax act 1990 value added tax 2005, limitation of VAT	2
3.	GST Act 2017 - GST Council, Tax rates, Levy Of GST, Exemption from CGST, Liability, Input tax Credit, Registration, Returns, Refunds and welfare Fund, Prosecution and Appeals, Compliance rating	3
4.	Transfer of Property Act 1882 - sale of Immovable Property ,Mortgage and Charge – Various types of Mortgages-Doctrine of Clog on redemption, Lease.	1
5.	Indian Evidence Act 1872 facts issue and relevant –facts – oral and Documentary evidence, Primary Evidence and secondary evidence- admissibility of evidence- Rule of estoppels – examination of witness, Cross examination and re-examination, Burden of Proof as of particular of Facts	1
6.	Civil procedure Code 1908 - Suits of civil nature - Stay of Suit, Bar of Suit- res-subjudice and Resjudicate –Pleadings –service of Summons –Framing of issue- hearing of the Suit –examination of witness –Mode of Recording of evidence- Judgment –appeals – Execution of Decrees or/order- Properties not liable for attachment, reference, Revision and Review.	5
7.	Indian Limitation Act 1963 - Salient features- calculation of limitation period and its extension –bar of Limitation- exemption to bar of limitation.	1
8.	Consumer Protection Act 1986 - Definition of Complainant- service of summons-Consumer Protection Councils- Right of Consumer, Penalties for misleading advertisement, Commencement of E-filing, Incision Of Unfair Trade Practices, Inclusion Of E-Commerce transaction, mediation as an ADR, and procedure for Redressal of consumer grievances at district, state and national Consumer Commission and enforcement of Order/ awards.	1
9.	Salient features of Agriculture Produce Marketing (Regulation) Act - Regulation of markets – Reforms in Agriculture markets.	1
10.	Salient features of shop and establishment Act 1988 ,- Definition of Commercial Establishment =Deduction which may be made from wages for payment to Cooperatives Societies and Insurance schemes etc.	1

11.	Salient feature of Minimum wages Act, Bonus Act, Industrial Dispute Act, and Gratuity, Act Provident fund Act, and Factories Act.	1
12.	Food and Adulteration act, National food security Bill, gender related Laws, RTI act and Cyber Laws. and food safety and Standards (Amendment) act 2008	1
13.	Foreign Exchange Management Act 1999 (FEMA) and its recent Amendments – Objectives, Applicability	2
14.	Transparency act 2020- Silent features of Transparency Act	1
15.	RTI Act-Scope, applicability, relevance to cooperatives	1
16.	SARFAESI Act – Objectives, applicability, documents required	2
17.	Revenue Recovery Act – Scope and Extent, Property Liable to sale, saving of local laws	2
		30

PAPER-10 :

ORGANIZATIONAL BEHAVIOUR AND COMMUNICATION

PART – A: Organisational Behaviour

(15 Sessions)

1	Organizational Behaviour: Management Roles and Skills	1
2	Perception – Nature and Importance, Factors influencing Perception, Employees Impression Management.	1
3	Motivation - Theories of Motivation– Techniques of Motivation.	1
4	Personality and Attitudes –Theories of Personality Development – Formation of Attitudes.	1
5	Transactional Analysis – introduction- structural analysis – Ego states – transactions.	1
6	Groups and Group Dynamics – Formation of Groups – Group Process and Decision making – Stages of Group Development – Decision Making – Individual and Group – group Vs team.	2
7	Leadership –Meaning –Functions – Theories – Qualities - Emerging Issues in Leadership.	1
8	Conflict Management and Negotiation –Nature and Causes of Conflicts in Organisation – Conflict Management – Strategies - Techniques and Styles.	1
9	Stress Management – Meaning of Stress – Sources and Consequences of Stress – Coping Strategies for Stress – Time Management	1
10	Organisation Change and Development – Forces of Change in Organisations – Process and Models of Change – Resistance to Change – Meaning and Concepts of Organisational Development – Types of Organisational Development Interventions – Process of OD.	2
11	Emotional Intelligence – Definition, Types of Intelligence, Positive and Negative Emotions, Intelligence Quotient and Emotional Quotient, Emotional Intelligence	1
11	Work Life Balance – Importance, Advantages and Challenges of Work Life balance, How to balance work in life.	1
12	Problem Solving –What is a problem?, Causes of poor problem solving, Problem solving process	1

PART – B: Communication

(15 Sessions)

1	Introduction to Business Communication – Purpose of Communication – External Influence on Communication – Communicating within organisation – Levels of Communication.	1
2	Interpersonal communication – Self and Communication – Styles of Communication – Verbal and Non Verbal Communication – Listening Skills.	2
3	Oral Communication – Nature and Function of Communication – Process of Communication – Barriers of Communication Written Communication – Purpose and Type of Written Messages – Organising the Message – Preparing Good and Bad Messages – Persuasive Message – Proposal and Report Writing.	2
4	Non Verbal Communication – Body Language – Postures – Gestures – Facial Expression – Eye Contact – Modulation.	1
5	Electronic Communication – Types of Electronic Communication – Use of Technology – Electronic Mail – Voice and Wireless.	1
6	Presentation Skills – Preparation – Content – Public Speaking – Designing and Delivering Presentations – Audio Visual Aids – Managing Presentation Nerves – Report writing.	3
7	Interview Skills – Meaning and Importance – Types of Interview – Preparing and Conducting Interview.	2
8	Meetings – Planning and running Effective Meeting – Agenda – Minutes – Proceedings.	1
9.	Public Relation – Media Relations, Press Releases, Report Writing – House Journals, etc.	2

PAPER 11:
HUMAN RESOURCES MANAGEMENT AND INDUSTRIAL RELATIONS
(30 Sessions)

- 1 **HRM**
(2 Sessions)
HR Philosophy – Policies-Procedures – Challenges to Human Resources Management – Strategic HRM.
- 2 **Human Resource Planning – I**
(3 Sessions)
Human Resource Planning- Meaning and Objective, Determination of Human Resource Requirement – Demand and Supply Forecasting – Action Plan for Recruitment, Retention, Redeployment – Process of HRP.
- 3 **Human Resource Planning – II**
(4 Sessions)
Tools, Methods and Techniques – Job Analysis – Job Description – Job Specification – Managerial Succession Planning.
- 4 **Training and Development**
(5 Sessions)
Education, Training and Development – Training Need Analysis (TNA) – Management Development – Principles of Adult Learning – Benefits of Training – Human Resources Development – Training Trends Worldwide.
- 5 **Performance Management System**
(3 Sessions)
Purpose of Performance Appraisal – Role and Task Analysis – Methods of Appraisal – Performance Counselling and Feedback – Limitations of Appraisal.
- 6 **Industrial Relations**
(3 Sessions)
Need for IR – IR Policy – IR in India - Problems of IR – IR in Emerging Scenario – IR Approaches – Cause of Industrial Disputes – Settlement Machinery under the Law – Employers Association.
- 7 **Workers Participation in Management**
(5 Sessions)
Forms and Levels of Workers Participation - Collective Bargaining – Employee Participation and Involvement – Employee Engagement – Negotiating Tactics – Steps in Successful Negotiation.
- 8 **Discipline and Disciplinary Procedure**
(2 Sessions)
Code of conduct, Disciplinary procedures, Inquiry, Sensitization
- 9 **Grievance Redressal**
(3 Session)
Concept of Grievance – Causes and Sources of Grievance – Grievance Redressal Mechanism – Role of Union and Management in Grievance Redressal.

PAPER 12 :
PROJECT MANAGEMENT & BUSINESS DEVELOPMENT PLAN FOR
COOPERATIVES

(30-Sessions)

Basic Concept of Project Management:

What Is Project- What Is Management- Utility of Project Management- the Need and Choosing the appropriate project Management Structure - Managing Project Teams and Qualities /Skills of Project Manager- Role of Project Manager.

(2-Sessions)

Fundamental of Project Management: Project life cycles- phases- project interfaces - Feasibility – pre feasibility studies- Component of project feasibility studies-

(3- Sessions)

Project Planning and Implementation: Project networking- project scheduling-time analysis- Human resource Planning- team building- project financing-

(2- Sessions)

Project Appraisal :development of a typical project- technical appraisal- Market appraisal- Economic & and Financial appraisal- social cost benefit analysis.

(2- Sessions)

Project Control :Project Monitoring and Evaluation(PME)- M&E framework- project management information system(PMIS)- Monitoring & Reporting-Monitoring indicators –what is evaluation- different kinds of Evaluation- steps in conducting an evaluation- collection& analysis of data-evaluation report=- techniques to be used in PME.

(2- Sessions)

Project Report Preparation : Planning of Detailed project report-Technical-Financial-operational aspect of project formulation- DPR for cooperative Projects- logical framework .

(1- Sessions)

Project Research

Meaning, Purpose and significance of Research , Classification of Research based on its purpose (Basic, Applied, Evaluation and action research) Research questions and objectives, Research design and Methodology Quantitative research methods-: variables, Hypothesis, type of data ,sampling- sampling techniques etc Qualitative Research Methods: types of approaches , case study , data sources- interview, observations focused group discussion, stakeholder analysis etc.

(3- Sessions)

Project Analysis

Data Description: Selection-Classification-Tabulation and Presentation
Measures of Variation: Range-Mean-Median-Mode-Standard Deviation, Tie Series, Forecasting Methods, Index Numbers.

(3- Sessions)

Risk Analysis in Project Management

Operational risk- market risk-economic risk- financial risk-technological risk-commercial risk-quality risk- legal risk , Managing Risk – Mitigation measures .

(2 Sessions)

Business Development Planning

Objectives, Goal Setting, Current viability, sustainable viability, SWOT Analysis, Strategies, Formulation, Action Plan Formulation, Monitoring and Evaluation, Feedback

(10 Sessions)

**PAPER 13:
INFORMATION TECHNOLOGY FOR MANAGEMENT- II
TOTAL - 30 SESSIONS**

**A. ADVANCED MS-EXCEL
Sessions**

15

1. Basic Formula

Formulae that Add / Subtract / Multiply / Divide BODMAS / Formula Error Checking

The Sum Function **Absolute Referencing** Problems with Absolute / Relative Cell Referencing

Creating Absolute / Mixed References

2 LOOKUP Functions

The VLOOKUP/ HLOOKUP Functions MATCH with VLOOKUP Functions INDEX & MATCH Functions OFFSET / INDIRECT functions **PivotTables** Creating, Formatting Simple PivotTables

Page Field in a PivotTable Formatting a PivotTable Creating / Modifying a PivotChart

Adding new calculated Fields / Items Changing the Summary Function Consolidate Pivot table

3 Logical Functions and Financial Functions

IFs and Nested IF Functions Using AND / OR / NOT Functions If Loop and Nested IF Loop Functions

Using IF / ISERROR Functions

Statistical Functions Using The SUMIF / COUNTIF Functions Using The AVERAGE / COUNT / LARGER / SMALLER Functions

Financial Functions Uses of function Different Functions : Tbillyield , Accrint, Accrintm, Amordegrc, Amorlinc, Coupdaybs, Pmt, Price, Rate, Received, Duration, Effect , Inrate, Nominal ,Db,Ddb ,Disc

4 Chart Data Techniques

The Chart Wizard Chart Types Adding Title / Legends / Labels

Printing Charts Adding Data to a Chart Formatting / Renaming / Deleting Data Series

Changing the Order of Data Series

Date / Time Functions

Using The Today Now & Date Functions

Validations

Input Messages / Error Alerts / Drop-Down Lists Conditional Formatting

5 Advanced Filters and Sorting

Extracting Records with Advanced Filter Using Formulas in Criteria Sorting by Top to Bottom / Left to Right Creating / Deleting Custom List Sort by using Custom List

Hyper / Data Linking Hyper linking data, within sheet / workbook Linking & Updating links between workbooks & application

Math & Trigonometry Functions Using SUMPRODUCT Functions Using FLOOR / CEILING / MROUND / MOD / QUOTIENT Functions

Importing & Exporting Data

Importing Data from Database / Text Files / Web Exporting Data Changing External Data Range

B. EMERGING TRENDS IN INFORMATION TECHNOLOGY & APPLICATION

15 sessions

1.Core Banking System (CBS) &Internet Banking & Digital Delivery Channels 2 sessions

Concepts, Requirement-Infrastructure, Manpower, Hardware, Software, Top down and Bottom-up approach for CBS implementation. Digital Payment Methods – NEFT, RTGS, SWIFT, ATM Definition, concepts, advantages, Banking Cards, USSD (Unstructured Supplementary Service Data), Internet Banking, Micro ATMs – Demonstration

2. ERP for Processing Cooperatives 2 sessions

Concept, Products, Business Process Re-engineering, Change Management, Implementation Strategy, Models under ERP, Advantages, Risk in Implementation

3. Business Intelligence (BI) &Artificial Intelligence (AI) 2 sessions

3.1. Business Intelligence (BI)

Data Analytics and Intelligence, Trade Analytics, Big Data Analytics, Web and Social Media Analytics, Application of BI in agriculture & cooperative sector.

3.2. Artificial Intelligence (AI)

Introduction to Python, Machine Learning Concepts, Supervised Learning, Unsupervised Learning Applied Statistics, Natural Language Processing, Face Detection, Sentiment Analyzer, Reinforcement Learning, Application of AI in agriculture & cooperative sector

4. Information Security& Cyber Security 3 sessions

4.1. Information Security

Security Goals – Confidentiality, Integrity, Availability, The need for security - Computer Security, Network security or internet security, Information security management system, Attacks - Security Attack, Security attacks - Interruption, Interception, Modification, Fabrication.

4.2. Cyber Security

Security and Risk Management, Foot printing and Reconnaissance, Vulnerability Analysis, Malware Threats, Cryptography, Firewalls and Honeypots, Social Engineering, Digital forensics.

5. E-commerce sessions

2

Introduction to Ecommerce, E-commerce business models and concepts, the internet and World Wide Web: Ecommerce infrastructure, Security and payment, E-commerce marketing concepts, Online retailing and services, social networks, auctions, and portals.

6. Introduction to IoT sessions

2

Understanding IoT in Market perspective Data and Knowledge Management and use of Devices in IoT Technology Understanding IoT Architecture and the application of IOT in various technologies. Applications of IO, Cloud Computing Technology.

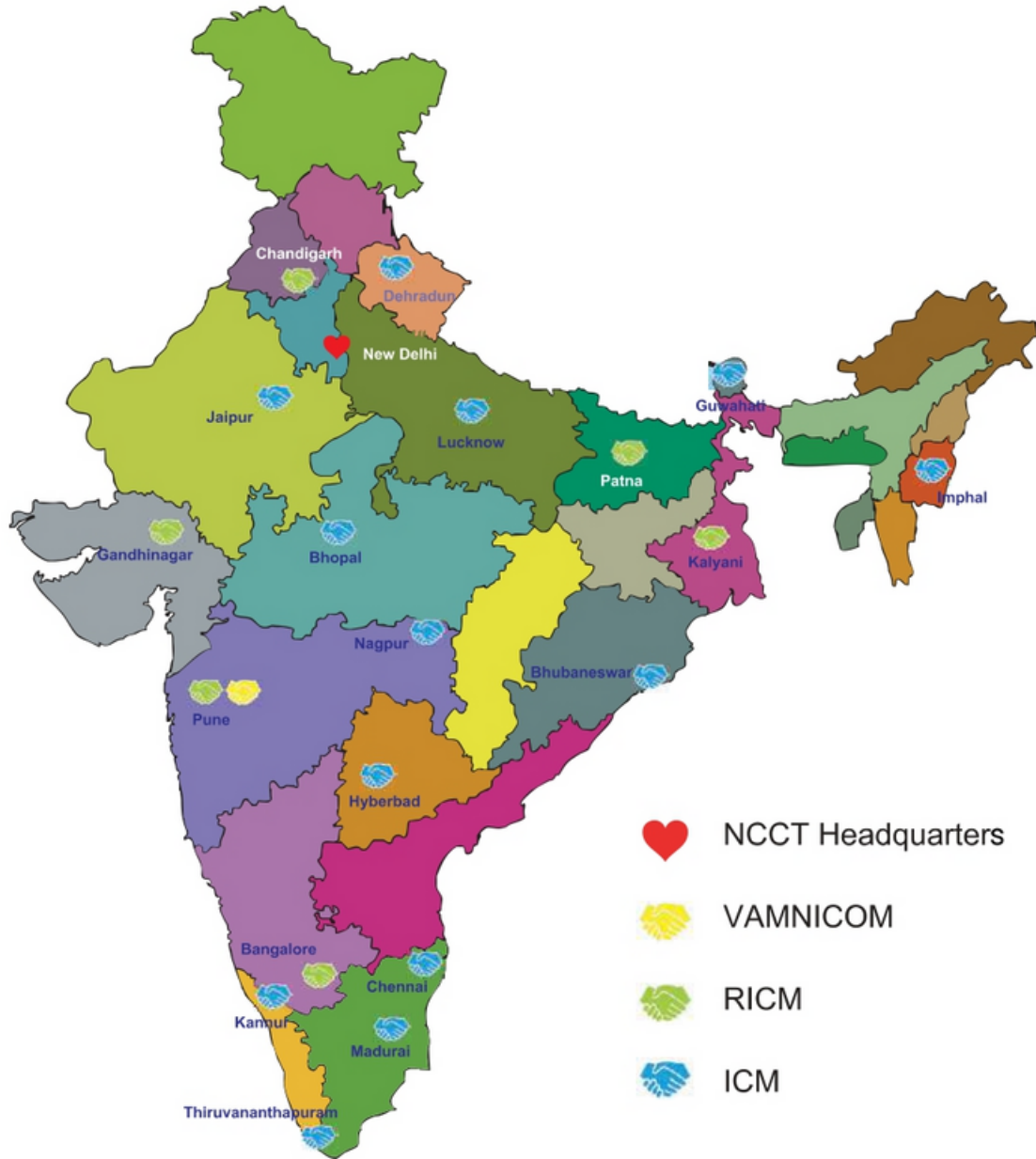
7. Digital Marketing sessions

2

Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Social Media Marketing – Trends.

*Theory sessions followed by hands-on practice sessions

LOCATIONS OF NCCT INSTITUTES



NATIONAL COUNCIL FOR COOPERATIVE TRAINING

(AN AUTONOMOUS SOCIETY PROMOTED BY MINISTRY OF COOPERATION, GOVERNMENT OF INDIA)

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