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B.Com Honours

Semester 5

Calicut University

LEGAL ENVIRONMENT FOR CO- OPERATIVES

Course Code: COM5EJ306 • Module SYLLABUS Notes

Official Course Syllabus

Course Code: COM5EJ306

Course Title: LEGAL ENVIRONMENT FOR CO-OPERATIVES

Course Type: Major (Elective)

Academic Level: 300-399

Credits: 4 Credits

Course Summary: This course provides a comprehensive exploration of the legal foundations, regulatory frameworks, and governance structures that shape the operation and management of cooperative organizations

Module I: n India

- **Unit 2:** Co-operative Credit Societies Act, 1904 - Features -Co-Co-operative Societies Act, 1912 - Features - Kerala Co-operative Societies Act, 1969 - Features
- **Unit 3:** MultistageCo-operativeSocietiesAct,1984– ModelCooperativeSocietiesAct,1991 &2002-Features
- **Unit 3:** Recent Trends and Developments-Vaidyanathan Committee Report
- **Unit 5:** Recent initiatives of Ministry of Cooperation

Module I: N KERALA

- **Unit 10:** Delegation of powers of Co-operative Department in Kerala.
- **Unit 12:** State and the co-operative movement in India
- **Unit 13:** Role of state in the development of cooperatives - De- officialisationoftheco-operativemovement- Reconstructingcooperativeadministration.

Module I: t is recommended to prepare syllabus of the fifth of this course by ensuring a balance between theoretical exploration and practical application. Participants should not only understand cooperative 142 theories but also be able to apply them in real-world scenarios. Suggested topics:

- **Unit 1:** Emerging legal issues in co-operative law
- **Unit 2:** Co-operative succession planning and dissolution
- **Unit 2:** Conduct case studies relating to the course References
- **Unit 1:** Kerala Co-operative Societies Act,1959 (Bare Act)
- **Unit 2:** Goyal, D.B , Co-operative Legislation :Trends and Dimensions
- **Unit 3:** Mohanan, P.N , Co-operative Societies Laws in Kerala, Kerala State Publications
- **Unit 4:** Trivedi, B.B , Law and Management of Co-operatives
- **Unit 5:** Pillai F.R (ed) , Kerala Co-operative Societies Ac

- **Unit 14:** Course CodeCOM6EJ305 (3) Course TitleACCOUNTING AND TAXATION OF CO-OPERATIVES
Type of CourseMajor (Electives) SemesterVI Academic Level300-399 Course DetailsCreditLecture per
week Tutorial per week Practical per week Total Hours
- **Unit 44:** -60 Pre-requisitesThe students should have a basic understanding of the fundamental
concepts and principles of cooperation Course Summary This course covers a range of topics relating
to cooperative accounting and taxation, providing students with the knowledge and skills necessary
for effective financial management and compliance in cooperative enterprises. Course Outcomes (CO):
COCO StatementCognitive Level* Knowledge Category# Evaluation Tools used CO1Gain a
comprehensive understanding of accounting principles specific to cooperative organizations, including
cooperative accounting standards, reporting requirements, and financial statement preparation.
UCExaminations Assignment CO2Become familiar with the legal and regulatory frameworks governing
cooperative businesses,

Module I: ncome statements ApCExaminations Project CO4Analyse the tax AnCExamination

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