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B.Com Honours

Semester 6

Calicut University

ACCOUNTING AND TAXATION OF CO-OPERATIVES

Course Code: COM6EJ305 • Module SYLLABUS Notes

Official Course Syllabus

Course Code: COM6EJ305

Course Title: ACCOUNTING AND TAXATION OF CO-OPERATIVES

Course Type: Major (Electives) **Academic Level:** 300-399

Credits: 4 Credits

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.

Module I: Income statements and Taxation Analysis of the tax Examination

Module I: Financial Statements of Cooperatives

- **Unit 5:** Recognition and measurement of cooperative revenues
- **Unit 6:** Legal provisions of preparation and presentation of cooperative financial statements
- **Unit 4:** Statutory forms - preparation of Trading, Profit and Loss Account and Balance Sheet (simple problems)

Module I: MANAGEMENT OF SOCIETIES

- **Unit 1:** General body-Representative general body-Election-Supersession
- **Unit 2:** Properties and funds of co-operatives-Disposal of net profit-Co-operative education fund
- **Unit 4:** Winding up and cancellation of registration-Execution-Appeals-Revision and Review

Module I: VCO-OPERATIVE AUDIT

- **Unit 11:** Features - Difference between co-operative audit and general audit, financial audit and administrative audit
- **Unit 3:** Auditor - Duties, rights and responsibilities
- **Unit 13:** Stages of audit work-Preparation of audit programs-

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