



**MTM College of Arts, Science and Commerce, Veliyancode**  
**Department of Commerce and Management Studies**

## **Certificate Course**

### **Co-operative Banker**

### **Course Code: MTMCM16**

Total hours: 30 hours

Course evaluation: Written Exam- 50 Marks Internal Examination 25 Marks

Course Co-ordinator : Muhammed Fazil P P

### **Course Description**

The course trains the students to have a base to attend different CSEB examinations confidently and to win attractive banking jobs. The course effectively imparts the common study areas of various examinations for the posts of Junior clerks, Cashier, Accountant and Secretary..etc The course is also helpful to aspirants of non banking co-operative jobs. The course also provides an idea about co-operation, co-operative principles, Indian & Foreign co-operative movement, importance and advantages of co-operation and co-operative legislations to non co-operation students.

### **Course Learning Outcomes**

1. Defines co-operation & explains co-operative principles
2. Describes the history of Indian & foreign co-operative movement
3. Gives a basic idea of Kerala & Indian co-operative legislations
4. Describes the basic structure of co-operative banking system in India
5. Gives a guideline for preparation of co-operative exams
6. Gives a basic idea over co-operative accounting and audit

### **Syllabus**

## **Module 1**

**Introduction to Co-operation & Co-operative History** – Concept and definition of co-operation – Co-operative principles – Objectives of co-operation – History of Co-operation; Rochdale Pioneers – Robert Own – Raiffeisen – Schultz - ICA – objectives & functions

**10 Hours**

## **Module 2**

**Co-operative Legislations** – Co-operative societies act 1904 & 1912 background and features – developments in post independence period – All India Credit Survey Committee (1954) CRAFTICARD 1981 – NABARD - Structure of Co-operative movement in India – Kerala co-operative societies act and different provisions

**10 Hours**

## **Module 3**

**Co-operative Banking, Accounting & Audit–**

Co-operative banking structure of kerala – Objectives, functions and resources of different types of co-operative banks – NABARD – Kerala Bank – Salient features of co-operative accounting – Difference between double entry book keeping and co-operative accounting – Important books of co-operatives – Final accounts – Co-operative audit – vouching – Verification and Valuation.

**10 Hours**

## **Reference:**

1. Dubashis P.R, Principles Philosophy of Co-operation
2. Mathur B.S, Co-operation in India