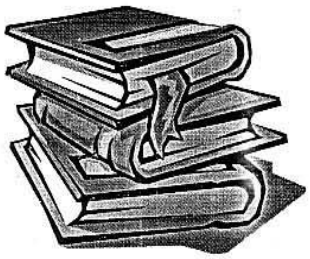
NATIONAL COUNCIL FOR COOPERATIVE TRAINING (NCCT) NEW DELHI



REVISED SCHEME AND SYLLABUS OF HIGHER DIPLOMA IN COOPERATIVE MANAGEMENT (HDCM) (26 WEEKS DURATION)

SECOND SEMESTER

PAPER VII: COST ACCOUNTING AND FINANCIAL MANAGEMENT

PART – A

COST ACCOUNTING

(20 Sessions)

1 Meaning, Scope, objectives of cost accounting – Comparison with financial and management accounting: (2 Sessions)

2 Cost classification - According to nature or element Material, Labour, Expenses; According to function and variability: (2 Sessions)

3 Cost Sheet preparation: (3 Sessions)

4 Methods of costing : (5 Sessions)

- Job costing
- Processing costing
- Service Costing and
- Contract costing in cooperatives

5 Marginal Costing: (5 Sessions)

Meaning and Definition – Features – Utilities and Limitations – Break Even Analysis; Determination of PV Ratio, BEP and Margin of Safety.

6 Standard Costing and Variance Analysis: (3 Sessions)

Definition – Objectives – Advantages and Limitations.

PART – B

FINANCIAL MANAGEMENT

(25 Sessions)

1 Nature of Financial Management: (2 Sessions)

Meaning and Definition
Objectives - Profit Maximization Vs Wealth Maximizations
Functions – Executive and Routine
Scope - Investment, financing, liquidity and dividend decisions.

2 Analysis's and Interpretations of Financial Statements: (7 Sessions)

a) Meaning and types of financial statements - Objectives, Advantages and Limitations of financial statements analysis.

b) Ratio Analysis – Meaning, objectives, significance and classification of ratios – Application of ratio analysis for decision making in cooperatives.

c) Funds flow and Cash flow analysis – Meaning, definition, importance and preparation of funds flow and cash flow statements.

3 Working Capital Management: (7 Session)

a) Concept and need for working capital in cooperatives – types of working capital – factors determining working capital requirements – estimation of working capital.

b) Cash management – motives of holding cash – factors determining the cash requirements – preparation of cash budget.

c) Receivables management – meaning, objectives – factors affecting size of receivables – collection and credit policies.

d) Inventory management - meaning, definition and objectives – kinds of inventories – valuation of inventories – important methods of inventory control.

4 Designing the Capital structure for cooperatives – Meaning, definition, features and determinants of appropriate capital structure – Sources and cost of capital in cooperatives. (2 Sessions)

5 Budgeting – Meaning, definition, objectives and features of budget and budgetary control – Classification of budgets – Preparation of Cash budget, sales budget and production budget. (2 Sessions)

6 Capital Budgeting – Meaning and importance – Methods of capital budgeting. (3 Sessions)

7 Reporting to management for financial decisions – Objectives and types of reporting. (2 Sessions)

PAPER VIII: MARKETING MANAGEMENT

(30 Sessions)

Content

1 **Fundamentals of Marketing** (3 Sessions)

Understanding Marketing – Marketing concepts – limitations – Elements of Marketing Mix – Importance of Marketing Management- Role and Contribution of Marketing Management to Cooperatives.

2 **Market Segmentation, Targeting and Positioning** (2 Sessions)

Why, When and How to Segment Markets– Targeting-Targeting Strategies – Positioning - Elements of Positioning.

3 **Product Management** (3 Sessions)

Introduction – Product portfolio planning and management (BCG, GE Model)- Product life cycle –Product Line-Brand Extension- Brand Architect- Packaging

Pricing: (2 Sessions)

Introduction – meaning – objectives - target / value based pricing – price discrimination – skimming and penetration strategies – after sandwich strategy-Pricing of old goods/damaged goods.

4 **Distribution Management** (2 Sessions)

Introduction - Role of Intermediaries –Retailing - Factors influencing Distribution Decisions-Impact of Internet on Distribution.

5 Promotion and Promotion Mix (2 Sessions)

Introduction- Promotion Objectives-Promotion Mix – Push and Pull Strategies– Advertisement- Personal Selling.

6 **Competitive Marketing Strategy** (4 Sessions)

Introduction – Concepts – Tools - Marketing Strategy - Mass Customization –Value Addition – Product Market Fit – Relevance for competitive strategy formulation for Different types of cooperatives.

7 Marketing planning and implementation (2 Sessions)

Introduction – goals and objectives – approaches to marketing planning and process – market analysis – SWOT – marketing focus – product market selection

8 Marketing Research and Information Systems and consumer Behaviour (3 Sessions)

Role of Consumer Insight-Factors influencing consumer Behaviour-Primary vs. Secondary Research-Qualitative, Quantitative and Causal Research Techniques-Intelligent Marketing- Role of Marketing Information System- MIS Architecture

9 Export Marketing (2 Sessions)

Introduction - Concepts and Procedure - Mode of entry - Export Marketing Strategies -Agriculture and Processed Foods Export Development Authority- WTO Regulation.

10 Commodity Markets (3 Sessions)

Introduction- Role of Forward Market Commission-Commodity Exchanges–Process of Trading –Scope for Cooperatives-Linkages among Marketing Societies (Primary, Apex and

National)-Decision-making Power Policy of the Society-Member Awareness and Participation-Inclusion in the Bye-laws.

11 Supply Chain Management (2 Sessions)

Introduction –Procurement and Sourcing strategy- SCM tools-Planning -Routing and Scheduling -ERP –BPO.

PAPER IX: ALLIED LAWS

(30 Sessions)

1 Constitution of India – Provisions relating to Various Writs –its application to cooperative Societies-Federal Constitution-Salient Features of Indian Constitution-Writ jurisdiction of Supreme Court and High Courts. (1 Session)

2 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 (3 Sessions)

3 Sales of goods Act,1930- Sale and Agreement to Sale-Conditions and Warranties-Doctrine of Caveat Emptor- Breach of Contract of Sale, Effects of Contract –Transfer of Property (ownership)in the Goods-Rights of an unpaid seller (2 Sessions)

4 Salient features of income tax act, 1961 & sales tax act 1990, value added tax 2005, limitations of VAT – exemption to cooperatives – filing of returns. Deductions from total income for cooperatives. (2 Sessions)

5 Transfer of Property Act, 1882- Sale of Immovable Property ,Mortgage and Charge –Various type of Mortgages –Doctrine of clog on redemption, Lease (2 Sessions)

6 Indian Evidence Act, 1872 –facts in issue and relevant –facts – Oral & Documentary Evidence, Primary Evidence &Secondary Evidence –admissibility of evidence –Rule of estoppels – examination of witness, cross examination and re-examination., Burden of Proof as to particular of Fact (2 Sessions)

7 Civil procedure code,1908 –Suits of Civil Nature-Stay of Suit, Bar of Suit - Res – Subjudice and Resjudicate –Pleadings-Service of Summons-Framing of issues-Hearing of the Suit-

Examination of Witness-Mode of Recording of Evidences-Judgement-Appeals-Execution of Decrees or/orders – properties not liable for attachment (Section 60),Reference, Revision and Review. (1 Session)

8 Indian Penal Code, 1960 –Theft, Dishonest Misappropriation of property, Criminal Breach of Trust –Forgery and Tampering of records. (2 Sessions)

9 Criminal Procedure Code, 1973 –F.I.R –Complaint case – Cognizable and Non-cognisable offences-Bailable & Non-Bailable offences. (1 Session)

10 Indian Limitation Act, 1963 –Salient features –calculation of limitation period and its extension-Bar of Limitation_ Exemption to bar of limitation. (1 Session)

11 Consumer protection Act,1986 –Definition of complainant-service of summons-Consumer Protection Councils-Consumer Disputes Redressal Agencies and procedure for redressal of consumer grievances at District , State and national Consumer Commission and enforcement of orders /awards. (2 Sessions)

12 Salient features of Agricultural produce market Act-Regulation of Markets-Reforms in Agricultural Markets. (1 Session)

13 Salient features of shop and establishment Act, 1988 -- Definition of Commercial Establishment-Deductions which may be made from wages for payment to Cooperative Societies and Insurance schemes etc. (2 Sessions)

14 Service Laws –Government Servants Conducts Rules –State Civil Service Classification, Control and Appeal Rules relating to Departmental proceedings/Domestic Inquiry. (2 Sessions)

15 Salient features of Minimum wages Act, Bonus Act, Industrial Dispute Act, and Gratuity, Act Provident fund Act, and Factories Act. (2 Sessions)

16 Food and Adulteration Act, National Food Security Bill, Gender Related Laws, RTI Act and Cyber Laws. (4 Sessions)

PAPER X: ORGANISATIONAL BEHAVIOUR AND COMMUNICATION

PART – A

ORGANISATIONAL BEHAVIOUR

(15 Sessions)

1 **Foundation for Organizational Behaviour**

Definition and Historical Background of Organisational Behaviour – Management Roles and Skills (1 Session)

2 **Foundations of Individual Behaviour**

a) **Perception** – Nature and Importance – Factors influencing Perception – Employees Impression Management (1 Session)

b) **Motivation** - Motivation and Work Behaviour – Theories of Motivation – quality of work life – Techniques of Motivation (1 Session)

c) **Personality and Attitudes** – Individual Differences and Organisational Behaviour - Meaning of Personality – Theories of Personality Development – Formation of Attitudes – (2 Sessions)

d) **Transactional Analysis** – introduction- structural analysis – Ego states – transactions. (1 Session)

3Foundations of Interpersonal and Group Behaviour

a) **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 Sessions)

b) **Leadership** -- Meaning – Functions – Theories – Qualities – Emerging Issues in Leadership (2 Sessions)

c) **Conflict Management and Negotiation** –Nature and Causes of Conflicts in Organisation – Conflict Management – Strategies - Techniques and Styles (1 Session)

d) **Stress Management** – Meaning of Stress – Sources and Consequences of Stress – Coping Strategies for Stress – Time Management (1 Session)

5 **Organisational Structure and Processes**

a) **Organisational Design and Structure – Organisation Culture** (1 Session)

b) **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 Sessions)

Part - B
Business Communication

(15 Sessions)

1 **Introduction to Business Communication** – Purpose of Communication – External Influence on Communication - Communicating within organisation – Levels of Communication (1 Session)

2 **Interpersonal communication** – Self and Communication – Styles of Communication – Verbal and Non Verbal Communication – Listening Skills (2 Sessions)

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 Sessions)

4 **Non Verbal Communication** – Body Language – Postures – Gestures – Facial Expression – Eye Contact – Modulation (1 Session)

5 **Electronic Communication** – Types of Electronic Communication - Use of Technology – Electronic Mail – Voice and Wireless. (1 Session)

6 **Presentation Skills** – Preparation – Content - Public Speaking - Designing and Delivering Presentations – Audio Visual Aids - Managing Presentation Nerves - Report writing. (2 Sessions)

7 **Interview Skills –** Meaning and Importance – Types of Interview – Preparing and Conducting Interview (1 Session)

8 **Meetings –** Planning and running Effective Meeting – Agenda – Minutes – Proceedings (1 Session)

9 **Negotiation** – Preparing for Successful Negotiation - Basics of Negotiation – Assertiveness – Styles and Tactics of Negotiation (2 Sessions)

10 **Public Relation** – Media Relations, Press Releases, Report Writing – House Journals, etc. (2 Session)

PAPER XI: Human Resources Management and Industrial Relations

(30 Sessions)

1 **HRM** (2 Sessions)

Concept and Challenges – HR Philosophy – Policies-Procedures – Practices – Functional Areas of Human Resources – Challenges to Human Resources Management – Strategic HRM

2 **Human Resource Planning – I** (2 Sessions)

Determination of Human Resource Requirement – Demand and Supply Forecasting – Action Plan for Recruitment, Retention, Redeployment – Process of HRP

3 **Human Resource Planning – II** (2 Sessions)

Tools, Methods and Techniques – Job Analysis – Job Description – Job Specification – Managerial Succession Planning

4 **Recruitment and Selection** (2 Sessions)

Meaning of Recruitment –Recruitment Policy – Sources of Manpower Supply – Process of Recruitment – Scientific Selection Techniques – Selection Tests and Interview – Placement - Induction

5 **Compensation Administration – I** (2 Sessions)

Principles governing Compensation Administration – Concept of Wages and Salary - Legal Provisions relating to Wages – Methods of determining Wages – Compensation Policy – Job Evaluation – Wage Survey

6 Compensation (Reward) Administration – II (1 Session)

Performance Reward Linkage – Incentives – Allowances - Fringe Benefits – Bonus - Profit Sharing – ESOPs

7 Training and Development – I (3 Sessions)

Education, Training and Development – Training Need Analysis (TNA) – Management Development – Principles of Adult Learning – Benefits of Training – Human Resources Development – Training Trends Worldwide

8 Training and Development – II (2 Sessions)

Planning, Organising and Conducting Training Programme - Methods of Training - Training Facilities for Cooperatives in the Country - Evaluation of Training

9 Performance Management System (2 Sessions)

Purpose of Performance Appraisal – Role and Task Analysis – Methods of Appraisal – Performance Counselling and Feedback – Limitations of Appraisal

10 Career Planning, Development and Counselling (2 Sessions)

Identifying Career Opportunities – SWOT/PEST Analysis – Individual and Organisational Initiatives for Development – Career Path – Coaching and Mentoring – Career Counselling

11 Industrial Relations (2 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

12 Trade Unions (2 Sessions)

History and Evolution of Trade Union – Recognition and Registration of Trade Unions – Salient Features of Indian Trade Union Act

13 Workers Participation in Management (3 Sessions)

Meaning – Significance – Forms and Levels of Workers Participation – Collective Bargaining – Employee Participation and Involvement – Employee Engagement – What is Negotiation – Process of Negotiation – Negotiating Tactics – Steps in Successful Negotiation

14 Discipline and Disciplinary Procedure (2 Sessions)

Concept of Discipline – Code of Organisational Discipline – Problems of Discipline – Counselling – Guidelines to Administering Discipline – Formal Approach to Discipline – Industrial Disputes Act – Procedures of Disciplinary Action and their Application – Conduct of enquiry – Mock Enquiry Exercise.

15 Grievance Redressal (1 Session)

Concept of Grievance – Causes and Sources of Grievance – Grievance Redressal Mechanism – Role of Union and Management in Grievance Redressal

PAPER XII: Project Management

(30 sessions)

I Project Management

- Concept- characteristics-objectives-types-need of Project Management-Limitations-Project areas in Cooperatives. (2 Sessions)

- Project Feasibility-Project Life Cycle-Project Appraisal(Technical-Managerial-Market-Financial (PBP, ARR, NPU etc)-Economic-Social Cost Benefit Analysis) (5 Sessions)

- Project Implementation-Monitoring-Control and Evaluation Techniques (PERT, CPM) (3 Sessions)

- Project Financing Institutions-Schemes-Policies, NABARD, NCDC, KVIC, DIC (District Industries Commission) etc. (4 Sessions)

II Project Analysis

- Data Description-Selection-Classification- Tabulation and Presentation (2 Sessions)

- Measures of Variation: Range-Mean-Median-Mode-Standard Deviation, Tie Series, Forecasting Methods, Index Numbers (5 Sessions)

III Project Research

Research-Types of Research-Objectives-Scope-Limitations (5 Sessions)

IV Project Report Writing

Preparation-Presentation-Model Project for small Scale Units (SMEs) (4 Sessions)

Paper XIII: MIS AND COMPUTER APPLICATION-II
(30 Sessions)

1. Management Information System (MIS) (8 Sessions)

MIS concepts, Types of Management, Characteristics of MIS , Cases on MIS, Information required at various levels, Transaction Processing System, Decision Support System, Computer Based MIS –Advantages , Systems Analysis and Design Processing Cooperative-Sugar, Diary, Spinning etc. Service Cooperative- bank. ERP application for better productivity.

2. Creating a Worksheet in Excel 2007/ 2010

Introduction; Copying Formula.

3. Advanced Techniques of Excel 2007/ 2010 (8 Sessions)

Introduction, Auditing a Workbook (To Trace the Precedents for a Formula), Comment Inserting (To Insert a Comment), Formulas That Make Decisions (How the If function works), Headers and Footers, Merging Workbooks (To merge workbooks), Outlines (Outline a Worksheet Automatically, Clear Entire Outline, Show or Hide Outline Symbols, Group Rows or Columns in an Outline, Ungroup Rows or Columns in an Outline, Remove Group from Outline, Set Outline Options), Printing Column and Row Labels on Every Page, Protecting a Workbook (To Unlock cells so that others can edit the cell contents, To protect a workbook, To share a workbook), Ranges, Naming (To name a range), References (Absolute references, Mixed references), Seeking Goals (To seek a goal), Sheets Naming (To Name a Sheet), Working with Workbooks (Copying Entries Between Workbooks, Moving Sheets Between Workbooks, Deleting Sheets), Working with different Chart Types, column Freezing, Printing of Workbook & Worksheet

with various options. Practical case study on how to prepare a pay bill statement using various excel functions.

4. MS-Access 2007 /2010 (6 Sessions)

What is Data Processing, Basic Concepts of Database Benefits of using DBMS Main Components of DBMS, creating and using a Database, creating Tables, Adding data to tables, queries, forms, reports, Concepts of RDBMS. Exercises for database query using different function of MS access.

5. IT Enabled Services (8 Sessions)

Core Banking – Payment Gateway - Concepts, RTGS, NEFT
E-Commerce,
E-Governance
Electronic Payment Systems
Role of IT in Customer Relationship Management
Role of IT in Supply Chain Management
Information Security
Introduction to Cyber crime –
Legal Aspects of Cyber crime –
Types of Cyber crime –
Present scenario – Causes - Preventing mechanism
Web Hosting, Social Network, Intranet, Visual Basic.