

EXPORT MANAGEMENT

Time: 3 hrs

PRACTICAL

Marks : 50

- Browse the internet and collect different types of sample export documents.
- Enlist the different items of export by India with showing export data of each item.
- Prepare a detailed list of organizations (at least 10) engaged in export business in India.
- Visit to any organization/ showroom/ shopping mall/ office and report on its method of correspondence.
- Group discussion on how to select product for export and record the views in a file.
- Group discussion on how to make effective business correspondence and record the views in a file.
- Prepare a shipping bill of Lading, commercial invoice on exercise given by your teacher.

(vii) TRADE : CO-OPERATIVE MANAGEMENT

PAPER-I

BOOK-KEEPING – I

THEORY

Time : 2 hrs

Theory : 30 Marks

CCE : 10 Marks

Practical : 50 Marks

Total : 90Marks

Introduction to Book Keeping and Accounting

Book Keeping Meaning, Characteristics and Process.

Accounting Meaning, Characteristics, Process, Objectives, Advantages and limitations.

Basic Accounting Terms

Business transactions, Asset, Liability, Capital, Expense, Income, Expenditure, Revenue, Debtors, Creditors, Goods, Cost, Gain, Stock, Purchase, Sales, Loss, Profit, Cost of Goods Sold, Gross Profit, Discount, Cash, Debit, Credit, Account, Discount, Drawings and Equity. **Theory Base of Accounting**

Accounting Principles, Assumptions/ Concepts and Conventions.

System of Accounting: Cash Basis and Accrual Basis.

Vouchers and their Types.

Goods and Service Tax: Meaning, Characteristics and Objectives, Advantages and Limitation.

Accounting Equation: Meaning and Process.

Double Entry System: Meaning, Features, Advantages and Limitations, Objectives.

Classification of Accounts: Traditional and Modern Classification.

Recording of Business Transactions

Rules of Debit and Credit (According to Traditional and Modern Approach)

Preparation of Journal (Meaning, Features, Advantages and Format). Preparation of Other Subsidiary Books (Meaning and Format): Cash Book (Simple, Double, Three Column and Petty Cash Book), Purchase Book, Sale Book, Purchase Return and Sale Return Book.

Ledger (Meaning, Advantages and Format), Posting from Journal and Subsidiary Books in Ledger and Balancing of Ledger.

Trial Balance

Meaning, Features, Advantages, Limitations. Preparation of Trial Balance with Balance method only.

Rectification of Errors

Definition, Need, Advantages and Objectives. Classification of Errors, Detection and Rectification of Errors. Preparation of Suspense Account.

Final Account

Preparation of Trading Account, Profit and Loss Account and Balance Sheet from given Trail Balance (without Adjustments).

Book Keeping System in Banks.

Accounting with Tally

Setup and Installation of Tally, Understanding Gateway of Tally, Company Creation in Tally, Accounts Group in Tally (to Know about Pre-define Groups and learn to create in groups), Account Ledger creation in Tally, Voucher Entry in Tally.

BOOK-KEEPING - I

Time : 3 hrs

PRACTICAL

Marks : 50

- Prepare a project report on the various books and ledgers maintained by a business house/ institution using imaginary figures.
- Visit to a bank branch and observe various functions of the bank and write a report on the same.
- Prepare a project report on profit and loss and balance sheet of a business Firm/ institute in your locality.
- Write the steps to create a new company in Tally and also explain the all reliable fields in company creation window.
- Prepare a list of default group, default ledger Account and various Vouchers as given it Tally Software and paste in a file.
- Record at least twenty transactions in Tally software and take printout of a day book and paste in a file.
- Visit any firm/organization and prepare the cash book from given information.

- Prepare of chart showing head of accounts on debit and credit side of Trial Balance.
- Prepare a chart showing different types of error in the books of accounts and make rectified entries of each.
- Prepare a detailed format trading account, profit and loss account and balance sheet.

PAPER-II

MANAGEMENT

THEORY

Time : 2 hrs

Theory : 30 Marks

CCE : 10 Marks

Practical : 50 Marks

Total : 90Marks

Management

Meaning, Features and Objectives, Functions and Principles of Management.

Planning

Meaning, Features, Nature, Importance, Advantages and Limitations.

Organization

Meaning, Features, Importance, Objectives, Principles, Formal and Informal Organization.

Delegation

Meaning, Principles, Responsibility, Accountability, Centralization and Decentralization.

Staffing

Meaning, Human Resource Management, Recruitment, Training and Wage Payment.

Coordination

Meaning, nature and importance, principles, techniques, process.

Directing

Meaning, Supervision and Communication.

Controlling

Meaning, Features, Importance and Limitation.

Financial Management

Definition, Objectives, Functions.

Financial Planning: - Characteristics of Financial Planning, Importance of Financial Planning,

Objectives of Financial Planning. Steps of Financial Planning, Limitations of Financial Planning.

Financial Market

Meaning, Capital Market, Elements of Capital Market, Nature of Capital Market, Function of Capital Market.

Marketing

Definition, Nature, Concepts, Marketing and Selling, Differences between Marketing and Selling. Objectives of Marketing, Advantages of Marketing.

Marketing Management: - Objectives, Nature, Process Of Marketing.

MANAGEMENT

Time : 3 hrs

PRACTICAL

Marks : 50

- Visit a business enterprise/Institution and prepare a project report on the management of the enterprise.
- Visit a business house/ firm/ institution and prepare a project report on the salary structure of the institution.
- Prepare organizational structure of any Government/ Private Organization.
- Visit any financial institutions/Banks and enlist the steps of financial planning.
- Visit any Company/Organization in your locality and enlist the Marketing process.
- Visit any local co-operative organization and enlist the components of business environment affecting that business concern.
- Prepare a project report of planning for Built new organization.
- Enlist the Levels of management of any Multinational companies like Reliance, TATA and specify the position and role of executive at each level.
- Prepare the chart showing of communication structure of any organization.
- Prepare the chart showing structure of centralization and decentralization of any organization

PAPER-III

CO-OPERATIVE MANAGEMENT-I

THEORY

Time : 2 hrs

Theory : 30 Marks

CCE : 10 Marks

Practical : 50 Marks

Total : 90Marks

Co-Operation

Meaning, Principles of Co-operation, Reformulation of Principles, Classification of Co-operative Societies, Features of Co-operation,

Co-operation and other Business Enterprises

Important Aspects of Co-operation, Co-operation and other Economic Systems, Co-operation and Other Business Organizations, Co-operation and Economic Development.

Co-operative

A Special Form of Business Organization. Objectives of Co-operation, Importance, Advantages and Disadvantages of Co-operation.

Co-operation In India

Different Stages of Development of Co-operative in India.

Problems of Co-operation

Unlimited vs Limited Liabilities, Single vs Multipurpose Societies, Producers vs Consumer Societies

Organization Of Co-operatives

Credit Co-operatives, Classification of Credit Co-operatives, Agricultural Credit, Co-operative Structure,

Primary Agriculture Credit Societies

Objects, Memberships, Source of Funds, Functions Primary Agriculture Credit Societies, Security Rate of Interest, Repayment of Loan, Over Dues, Crop Loan, Linking Credit With Marketing , Distribution of Profit. Multipurpose Co-operative Societies. Drawbacks of Primary Agriculture Credit Societies, Suggestion to Improve the Efficiency of these Societies.

Central Co-operative Banks

Need for Central Co-operative Banks, Types of Central Co-operative Banks, Their Functions, Source of Funds, Management Progress.

District Central Co-operative Bank

Constitution of DCCB, Size and Area of Operation, Funds of DCCB, Share Capital, Owned Funds, Borrowing Power of DCCB, Performance of DCCB, Drawbacks of DCCB, Suggestion for Improvement.

State Co-operative Banks

The Constitution, Functions and Objects, Working Capital, Source of Funds, Loan Operation, Suggestion for Improvement.

Co-operative Land Development Banks

Objectives Sources of Funds, Non Agricultural Credit Co-operatives, Co-operative Urban Banks, their Functions, Sources of Funds.

Co-operative Marketing

Definition, Objectives, Functions, Regional Marketing Co-operative Societies , State Co- operative Marketing Federation, National Agricultural Co-operative Marketing Federation, Co-operative Processing Development In India, Co-operative Sugar Factories, Co- operative Food Grains Processing Units, Vegetable And Fruit Processing Units, Oil Seeds Processing Units And Cotton Processing Units.

CO-OPERATIVE MANAGEMENT -I

Time : 3 hrs

PRACTICAL

Marks : 50

Visit an agricultural co-operative society running in your locality and study its structure

- Visit any agriculture co-operative society and showing the chart of its areas and objectives, memberships, Source of funds and services provided by it to members in particular and society at large prepare project report on its working.
- Visit any central co-operative bank and prepare a chart showing its structure, loan procedure and source of funds.
- Visit any district central co-operative bank and prepare a chart showing its share capital
- Visit a co-operative Marketing federation e.g. Milked and study its structure aims, Membership,
- Visit co-operative marketing federation and enlist the sources of funds and services provided by it to members in particular and society at large. Prepare a project report on its working.
- Visit any co-operative societies and prepare a project report for eligibility of members.
- Visit any processing unit and prepare a chart on its structure and management.