

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (C) - II
SEC-II Accounting Skills Paper-II
(Registers of PACs and Credit Cooperative Societies)
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to

1. Understand the nature of various registers prepared by Cooperative Societies
2. Prepare various registers

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Registers of PACs and Credit Cooperative Societies	15 hours
	Introduction of various registers maintained by Cooperative Credit Societies and Primary Agriculture Cooperative Societies - Registers like Members Register (<i>SabhasadYadi</i>), Depositors Register (<i>ThevidarYadi</i>), Cash Book (<i>Roj Mel or RojKhada</i>), Ledger (<i>Khatawani</i>), Interest Register, Dividend Register etc. Specimen of these registers	
Unit-II	Maintaining Various Registers	15 hours
	Preparation of various registers with notional transactions of Cooperative Credit Societies and Primary Agriculture Cooperative Societies	

Important Note – The medium of instruction and language of answer may be English or Marathi or mixed form of both the languages. (As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Kishor Nawale (2024), Primary Agricultural Credit Cooperative Societies (PACS), Lambert Academic Publishing.
2. A. T. Vaze, Cooperative Banking and Credit Societies, Pragati Books Private Ltd.

Nature of Question Paper
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Time: 90 Minutes

Total Marks 40

Instructions:

1. Question No. 1 is compulsory
2. Attempt any Four questions from Question No. 2 to Question No.6

QuestionNo.1	a)Choose the appropriate alternative	05Marks
	b)State True or False	03Marks
QuestionNo.2	Preparation of Register – Practical	08Marks
QuestionNo.3	Preparation of Register – Practical	08Marks
QuestionNo.4	Preparation of Register – Practical	08Marks
QuestionNo.5	Preparation of Register – Practical	08Marks
QuestionNo.6	Preparation of Register – Practical	08Marks

Note - Printed and / or typed Specimen of Registers of different types will be provided to the students with notional transactions and they will be asked to prepare these registers.