

UNIVERSITY OF KERALA**Four Year Undergraduate Programme (FYUGP) — B.Com****Stream: Cooperation****CO-OPERATIVE LEGAL FRAMEWORK**

Discipline	COMMERCE
Course Code	UK5DSECOM303
Course Title	Co-operative Legal Framework
Type of Course	Discipline Specific Elective (DSE)
Semester	V
Academic Level	300 – 399
Course Details	4 Credits (Theory) Lecture: 4 hrs/week Tutorial: – Practical: – Total: 4 hrs/week (60 Hours)
Pre-requisites	Basic knowledge of cooperatives and their legal environment.
Course Summary	This course enables learners to understand the legal framework governing cooperative societies in India and Kerala and to apply it in practice. It develops the ability to interpret cooperative legislation, draft byelaws, analyse governance structures, and evaluate dispute-settlement, winding-up and statutory-audit mechanisms.

Detailed Syllabus

Unit	Content	Hrs
Module I: Cooperative Legislation in India and Kerala		12
1	Evolution of Cooperative Legislation The Co-operative Credit Societies Act 1904, the Co-operative Societies Act 1912; Multi-State Co-operative Societies Act 1984 and its replacement in 2002; 97th Constitutional Amendment Act 2011 — Part IX-B, Articles 243ZH to 243ZT, mandatory provisions and significance.	5
2	Kerala Cooperative Legislation Evolution of co-operative legislation in Kerala — Kerala Co-operative Societies Act 1969 and Rules 1969: Preamble, special features and recent amendments; National Co-operative Policy 2025 — key objectives and relevance.	4
3	Significance and functions of cooperative law; relevance of cooperative law to cooperative management; Role of the Registrar of Cooperative Societies — appointment, powers and administrative functions; organisational structure of the Department of Co-operation.	3
Suggested Activities - Identify multi-state cooperative societies operating in Kerala; prepare a brief profile of any two — their registration, scope of operation and MSCS Act 2002 compliance. - Group discussion: how does the 97th Constitutional Amendment Act 2011 strengthen democratic governance and accountability in cooperatives?		
Module II: Registration and Membership in Co-operatives		12

Unit	Content	Hrs
4	Registration of Cooperative Societies Conditions, application procedure, byelaws and their amendment; amalgamation and division of societies; Section 14A Kerala Bank; change in liability.	3
5	Membership in cooperatives — qualifications and disqualifications; rights and liabilities of members; removal and expulsion of members.	3
6	Powers and privileges of members; withdrawal and transfer of shares; restrictions on transfer and holding of shares; nomination by members.	3
7	Types of membership; nominal, associate and sympathiser members; share capital structure in cooperative societies.	3
Suggested Activities - Download a model byelaw of a cooperative society and analyse the key provisions relating to membership rights, withdrawal of shares and the amendment procedure. - Role-play: act as the Registrar of Cooperative Societies — evaluate a hypothetical cooperative registration application; identify deficiencies and approve or reject with reasons.		
Module III: Management of Cooperative Societies		12
8	General Body and Board of Directors Powers and functions of General Body; Board of Directors and Managing Committee — composition, functions and powers; Chairman/President — powers and functions.	4
9	Secretary and Elections Secretary of cooperative societies — duties and responsibilities; elections — procedure, State Co-operative Election Commission, disqualification; supersession — administrator and administrative committee.	4
10	Reservation in cooperative management; Annual General Body Meeting and Special General Body Meeting — powers of General Body; Representative General Body; properties and funds of cooperative societies.	4
Suggested Activities - Visit a local cooperative society and observe its management structure — study the roles of the General Body, Board and Secretary; present a summary report. - Case study: analyse a reported instance of supersession of a cooperative managing committee in Kerala — identify the reasons, legal provisions invoked and outcome.		
Module IV: Settlement of Disputes and Winding Up		12
11	Inquiry, Supervision and Inspection Inquiry, supervision and inspection under the KCSA; surcharge; seizure of books and records; reference of disputes — scope and procedure.	5
12	Settlement of Disputes Arbitration and award; execution of orders, awards and decrees; Cooperative Tribunal — constitution and powers; appeal, review and revision; Cooperative Ombudsman — constitution, jurisdiction and powers; offences and penalties.	4
13	Winding Up and Dissolution Grounds and procedure; appointment and powers of the liquidator; settlement of claims; procedure for closure.	3
Suggested Activities Analyse current issues in the cooperative sector in Kerala relating to dispute resolution; discuss the effectiveness of the Cooperative Tribunal and the Cooperative Ombudsman mechanism.		

Unit	Content	Hrs
• Seminar: examine the legal provisions for winding up of a cooperative society — compare with the winding-up process under the Companies Act 2013.		
Module V: Audit Mechanism and Statutory Compliance [CCA Only]		12
14	Privileges of cooperatives; statutory reserves and free reserves; Cooperative Education Fund; investment of funds; maintenance of fluid resources; disposal of net profit.	4
15	Organisational structure of the Directorate of Cooperative Audit; statutory audit requirements under the KCSA; audit classification; filing of annual returns, audit reports and financial disclosures.	4
16	Compliance obligations — IT and GST laws applicable to cooperatives; Social Audit in cooperative societies — concept, purpose and procedure; maintenance of statutory compliance records.	4
Suggested Activities • Obtain and analyse the audit report of a cooperative society; identify audit deficiencies, audit classification and follow-up compliance actions. • Prepare a statutory compliance checklist for a primary cooperative society covering annual returns, audit requirements, GST/IT obligations and meeting requirements.		
Total Instructional Hours		60

References

Text Books

- Hajela, T. N. – Cooperation: Principles, Problems and Practice (Ane Books Private Ltd.).
- Kumar, G. S. – New Dimensions of Cooperative Management (Himalaya Publishing House, Delhi).

Standard Reference Books

- Kulandiswamy, V. – Principles and Practice of Cooperative Management (Rainbow Publications, Coimbatore).
- Ramkishan, Y. – Management of Cooperatives (Jaico Publishing House, New Delhi).
- Kerala Co-operative Societies Act 1969 and Rules 1969 (latest edition).
- Multi-State Co-operative Societies Act 2002.
- Government of India – 97th Constitutional Amendment Act 2011.
- Mohanan, P. N. – Co-operative Societies Laws in Kerala (Swami Law House, Ernakulam).

Journals, Reports and Web Resources

- Department of Co-operation, Government of Kerala – <https://cooperation.kerala.gov.in/>
- Ministry of Co-operation, Government of India – <https://www.cooperation.gov.in/>
- NCDC – National Cooperative Development Corporation – <https://www.ncdc.in/>

Course Outcomes (COs)

No.	Upon completion of the course the graduate will be able to:	Cognitive Level	Module	PSO Addressed	Knowledge
CO1	Explain the evolution of cooperative legislation in India and Kerala, including the MSCS Act and the KCSA 1969.	U	M I	PSO1, PSO2	F, C
CO2	Draft a byelaw for a newly registered cooperative society.	C	M II	PSO1, PSO2	P, M

No.	Upon completion of the course the graduate will be able to:	Cognitive Level	Module	PSO Addressed	Knowledge
CO3	Analyse the management structure of cooperative societies and the roles of the General Body, Board and Secretary.	An	M III	PSO2	C, P
CO4	Evaluate the dispute-settlement mechanism and winding-up procedures applicable to cooperative societies.	E	M IV	PSO1, PSO2	C, P
CO5	Evaluate the statutory audit mechanism, compliance obligations and Social Audit framework applicable to cooperative societies.	E	M V	PSO1, PSO2	C, P
Cognitive Levels: R – Remember U – Understand Ap – Apply An – Analyse E – Evaluate C – Create Knowledge: F – Factual C – Conceptual P – Procedural M – Metacognitive					

CO – PO/PSO, Cognitive Level and Knowledge Category

Credits: 4 : 0 : 0 (Lecture : Tutorial : Practical)

CO No.	CO	PO	PSO	Cognitive Level	Knowledge	Module	L / T / P
CO1	Explain the evolution of cooperative legislation in India and Kerala, including the MSCS Act and the KCSA 1969.	1,8	1,2	U	F, C	M I	L / - / -
CO2	Draft a byelaw for a newly registered cooperative society.	1,2	1,2	C	P, M	M II	L / - / -
CO3	Analyse the management structure of cooperative societies and the roles of the General Body, Board and Secretary.	1,5	2	An	C, P	M III	L / - / -
CO4	Evaluate the dispute-settlement mechanism and winding-up procedures applicable to cooperative societies.	1,2	1,2	E	C, P	M IV	L / - / -
CO5	Evaluate the statutory audit mechanism, compliance obligations and	1,2,8	1,2	E	C, P	M V	L / - / -

CO No.	CO	PO	PSO	Cognitive Level	Knowledge	Module	L / T / P
	Social Audit framework applicable to cooperative societies.						
Cognitive Levels: R – Remember U – Understand Ap – Apply An – Analyse E – Evaluate C – Create Knowledge: F – Factual C – Conceptual P – Procedural M – Metacognitive							

Mapping of COs with PSOs

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14
CO1	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-
CO4	2	3	-	-	-	-	-	-	-	-	-	-	-	-
CO5	2	3	-	-	-	-	-	-	-	-	-	-	-	-
Correlation: (Nil) – No correlation 1 – Mild 2 – Moderate 3 – Strong														

Mapping of COs with POs

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	-	-	-	-	-	-	2
CO2	2	1	-	-	-	-	-	-
CO3	2	-	-	-	2	-	-	-
CO4	2	2	-	-	-	-	-	-
CO5	2	1	-	-	-	-	-	1
Correlation: (Nil) – No correlation 1 – Mild 2 – Moderate 3 – Strong								

Assessment Rubrics

Assessment tools: Quiz / Assignment / Discussion / Seminar / Case Study / Activity / Internal Examination / Project / End Semester Examination

	Internal Exam	Assignment	Project / Case Study	End Semester Exam
CO1	✓			✓
CO2	✓			✓
CO3	✓	✓		✓

	Internal Exam	Assignment	Project / Case Study	End Semester Exam
CO4	✓		✓	✓
CO5	✓		✓	

Assessment Pattern

Total marks: 80 (4-credit course). CCA : ESE = 30 : 70. CCA covers all five modules (I–V). ESE covers Modules I–IV only.

Component	Basis / Assessment Tools	Marks
Continuous Comprehensive Assessment (CCA) – All Modules (I–V)		24
Formative Assessment (FA)	Three components of 4 marks each (4 + 4 + 4): • Assignment on byelaw analysis and membership provisions (4 marks) • Case-study analysis on cooperative dispute resolution or winding up (4 marks) • Quiz on cooperative legislation, KCSA provisions and audit mechanism (4 marks)	12
Summative Assessment (SA)	Internal examination after a defined instructional period; the score is converted to 12 marks	12
End Semester Evaluation (ESE) – Modules I–IV only		56
Written Examination	2 hours – covering Modules I, II, III and IV only	56
Total		80

Notes:

Formative Assessment (FA): continuous, in-process evaluation carried out by the faculty during instruction across all modules (I–V). The three suggested tools (4 + 4 + 4 = 12 marks) are indicated above.

Summative Assessment (SA): an internal examination conducted after a defined instructional period; the score is converted to 12 marks. Covers all modules (I–V).

End Semester Evaluation (ESE): a two-hour external written examination of 56 marks covering Modules I–IV only. Module V is assessed exclusively through the Continuous Comprehensive Assessment (CCA).