



राष्ट्रीय सहकारी शिक्षा केन्द्र (भारतीय राष्ट्रीय सहकारी संघ)

NATIONAL CENTRE FOR COOPERATIVE EDUCATION (NATIONAL COOPERATIVE UNION OF INDIA)

NCCE/IP/CCFA/2020-21/03

March 5, 2021

The Managing Director/CEO
State Cooperative Unions
National Level Cooperative Organization / Multi State Cooperative Societies
and other reputed Cooperative Societies

Sub.: Certificate Course on "Financial Accounting & Taxation" for Employees of Cooperatives of India at NCCE, New Delhi –reg.

Sir/Madam

The National Centre for Cooperative Education, the education wing of NCUI, conducts more than 150 programmes for board of directors & employees of cooperatives and youth of universities to help them in understanding the nuances of cooperative ideology and management. These programmes range from 3 days to one years. With changing times and requirements of the cooperative sector, the Centre constantly designs need-based training programmes to enable the cooperatives to be more professional and relevant. We are happy to inform you that this year NCCE has introduced a number of such courses in its training calendar.

One such programme is the 4-weeks **Certificate Course on "Financial Accounting & Taxation of Cooperatives"**. As we are all aware that financial accounting plays a major role in the working of any organization especially as the taxation laws and regulations change from time to time and hence, with a view to make the employees of cooperative organizations proficient in understanding financial accounting & taxation NCCE has designed this course. **This programme will be conducted from 19 April – 13 May, 2021** for the employees of cooperative societies and departments working in the accounting/finance & taxation divisions and aims to equip the participants in preparation of books of accounts and financial statements (manual & electronic), cashless transactions ensuring compliance with applicable tax laws viz. registration, payment of taxes, filing of various statutory & regulatory returns etc. The course will also cover the basic concepts of cooperative ideology & management to help participants understand the working of cooperatives. Programme Profile is attached for complete syllabus.

The intake capacity of this programme is 30 only the programme will be organized at NCCE Delhi and online accordingly participants who will attend be class at NCCE, New Delhi, they will pay nomination charges Rs.5000/- Per head and those attend. Online to pay Rs.2000/- per head. The following facilities will be providing by NCCE, at New Delhi during the course.

1. Boarding and lodging facility in the hostel of NCCE, New Delhi
2. Training and training materials.

You are requested to nominate 3-4 employees working in Accounts/Finance, Faculty/ Lecturer in your organization. Admission will be given on first come first serve basis. Preference will be given to women and SC/ST/OBC candidates. **The nominations may be sent to the u/s either by post or email at nccend@yahoo.co.in. The last date for receiving the nominations is 30th March, 2021.** As per Govt. of India instructions, kindly advise all participants to carry their **Aadhar Card** for our records and request them to proceed to Delhi only after receiving due confirmation from our end.

Thanking you

Yours faithfully

Dr. V.K. Dubey
Dr. V.K. Dubey
Executive Director

Programme Profile

Certificate Course in Finance & Taxation (CCFT)

Course Objective

This course is designed for employees of cooperative societies working in accounting/finance & taxation division. It aims to equip the participants in preparation of books of accounts & financial statements – both in manual & electronic form; ensuring compliance with applicable tax laws like registration, payment of taxes, filing of various statutory & regulatory returns, etc.

Course Overview

1 Course Duration: 4 weeks ; Level of knowledge: Expert knowledge

2 Minimum Age: 18 years ; Maximum Age: 50 years

3 Eligibility: 10+2 Pass

Syllabus Coverage

I. COOPERATIVE ACCOUNTING & AUDITING

- a. Accounting – Introduction, Concepts & Principles
- b. Books of Original Entry – Journal
- c. Books of Final Entry – Ledger
- d. Trial Balance
- e. Financial Statements
- f. Receipts & Disbursements Statement
- g. Bank Reconciliation Statement (BRS)
- h. Accounting in computerized environment, Digital Banking
- i. Audit of cooperatives

II. IMPLICATIONS OF GST ON COOPERATIVES

- a. Introduction to GST - Registration
- b. Input Tax Credit
- c. Invoice, Debit & Credit Notes
- d. Payment of Tax & Filing of GST Returns
- e. Miscellaneous provision of GST Act – Reverse Charge, Composition Scheme, Eway Bill, GST Audit

III. FINANCIAL MANAGEMENT IN COOPERATIVES

- a. Budgeting & Budgetary Control
- b. Ratio Analysis
- c. Working Capital Management
- d. Capital Budgeting
- e. Use of MS-Excel in Accounting

IV. COOPERATIVE MANAGEMENT

- a. Cooperative Values & Principles
- b. Emergence of Cooperatives in India, Various Coop. Sectors
- c. Cooperative management & law
- d. Office Management – Communication (Noting & drafting) – Record Keeping

Online ContributionRs.2000/- to be paid vide cheque/demand draft drawn in favour of “**National Cooperative Union of India**” along with registration OR online as under

Offline ContributionRs.5000/- to be paid vide cheque/demand draft drawn in favour of “**National Cooperative Union of India**” along with registration OR online as under

A/C Name: National Cooperative Union of India

A/C No. :65270943179; IFSC Code : SBIN0007407

Bank & Branch : State Bank of India, Asian Games Village Complex, Hauz Khas, New Delhi