

## SYLLABUS FOR THE POST OF SPECIAL AUDITOR/CO-OPERATIVE OFFICER

1. Co-operatives and Economic Liberalization Policies in India
2. Financial Management
3. Personnel Management
4. Marketing Management
5. Laws relating to multi-state co-operatives and mutually aided co-operatives societies Act.
6. Co-operative societies Acts :  
(a) Registration (b) Amendment of Byelaws (c) Privileges and duties of cooperatives (d) Management of co-operatives (e) Settlement of disputes (f) Recovery Management (g) Liquidation proceedings etc.
7. Preparation of final account preparation of trial balance, receipt of disbursement statement - Income expenditure accounts, profits and loss account adjustment entries and balance sheet
8. Management Accounting -in Co-operatives.
9. Goods and Service Tax -Time and Value of supply, -Power to grant exemption Registration - Returns and payment of Tax and Input Tax credit.
10. Valuation of Goodwill -Meaning, Factors affecting value of Goodwill, Methods of valuation of Goodwill
11. Return of Income
12. Computation of Income
13. Valuation of Share -Need for valuation of share, Factors affecting value of share, Methods of valuation of share.
14. Modern office and its function
15. Office management
16. Office systems and procedures
17. Control of office costs

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