


A N N A M A L A I U N I V E R S I T Y

(Accredited with 'A+' Grade by NAAC)

CENTRE FOR DISTANCE AND ONLINE EDUCATION

Annamalainagar – 608 002

Semester Pattern: 2025-26 [JANUARY SESSION]

Instructions to submit Third Semester Assignments

As per regulations of semester pattern, it becomes mandatory for candidates to submit assignments prior to appear for end semester examination for all the courses of the Programme.

Submit Assignments before you appear for Final Examinations of each and every semester. Once appeared for the End Semester Examinations, the assignments will not be entertained.

1. Following the introduction of semester pattern, it becomes **mandatory for candidates to submit assignment for each course.**
2. Assignment topics for each course will be displayed in the A.U, CDOE website (www.audde.in).
3. Each assignment contains 5 questions and the candidate should answer all the 5 questions. Candidates should submit assignments for each course separately. (5 Questions x 5 Marks =25 marks).
4. Answer for each assignment question should not exceed 4 pages. Use only A4 sheets and write on one side only. **Write your Enrollment number on the top right corner** of all the pages.
5. Add a template / content page and provide details regarding your Name, Enrollment number, Programme name, Code and Assignment topic. Assignments without template / content page will not be accepted.
6. Assignments should be handwritten only. Typed or printed or photocopied assignments will not be accepted.
7. **Send all Third semester assignments in one envelope.** Send your assignments by Registered Post to The Director, Centre for Distance and Online Education, Annamalai University, Annamalai Nagar – 608002.
8. Write in bold letters, “ASSIGNMENTS – THIRD SEMESTER” along with PROGRAMME NAME on the top of the envelope.
9. Assignments received after the **last date with late fee** will not be evaluated.

Date to Remember

Last date to submit Third semester assignments : 15.04.2026
Last date with late fee of Rs.300 (three hundred only) : 30.04.2026

Dr. S.ARULSELVI
Director

M.Com- CO-OPERATIVE MANAGEMENT

SECOND YEAR – (III SEMESTER) - EM

ASSIGNMENT QUESTION

119E2310 - CO-OPERATION IN INDIA

1. Elaborate on Jawaharlal Nehru's and Mahatma Gandhi's contribution to the development of co-operatives in India.
2. Discuss the differences between sole Trader, partnership firm, and joint stock company.
3. Trace the historical development of co-operation in India during the pre-independence and post-independence periods.
4. Explain the role and functions of the National Co-operative Union of India (NCUI) in promoting co-operative education and development.
5. Evaluate the contributions of the ICA in promoting the co-operative movement globally and its influence on Indian co-operatives.

119E2320 - CO-OPERATION IN FOREIGN COUNTRIES

1. How did the Scottish Co-operative Wholesale Society (SCWS) differ from the co-operative Wholesale Society (CWS).
2. Evaluate the development of co-operation in Italy and the role of co-operative banks such as Banca popolare and casse Rurali.
3. Explain the growth of co-operative dairies in Denmark and India, highlighting the factors that contributed to their success in both countries
4. Discuss the structure and functioning of co-operative housing in Israel, and How does it differ from other types of co-operatives?
5. Compare and contrast rural and urban co-operative movements in the U.S., highlighting their respective challenges and successes.

119E2330 - CO-OPERATIVE FINANCIAL INSTITUTIONS IN INDIA

1. Evaluate the role of cooperatives in promoting the rural economy and reducing poverty in rural areas.
2. Discuss the significance of financial literacy programs for farmers and how they can impact the performance of PACS.
3. Explain the causes and effect of overdue loans on the financial health of PCARDBs and SCARDBs and suggest effective strategies to address these issues.

4. Explain the functions of Urban Cooperative banks and their contribution to financial stability for members
5. Evaluate the significance of group lending in improving access to credit for underserved communities and its impact on the cooperative banking sector.

119E2340 - CO-OPERATIVE ACCOUNTING AND AUDITING

1. Discuss the methods of accounting and explain which method is better suited for large businesses.
2. Analyse the importance of the distribution of net profit in cooperative societies, and how it differs from profit distribution in other business forms.
3. Discuss the rights, duties and responsibilities of a co-operative auditor in detail.
4. Explain the concept of verification and valuation in the context of auditing and How does an auditor ensure the accuracy of asset and liability valuations?
5. How do co-operative auditors approach the audit of dairy cooperatives and what are the common issues they face during the audit process?