



Republic of the Philippines  
OFFICE OF THE PRESIDENT  
Department of Finance  
COOPERATIVE DEVELOPMENT AUTHORITY

May 9, 2011

**MEMORANDUM CIRCULAR NO. 2011-14**  
Series of 2011

**TO : ALL CONCERNED**

**SUBJECT : STANDARD TRAINING CURRICULA FOR COOPERATIVE OFFICERS**

Pursuant to Article 44 of Republic Act 9520 and Rule 7, Section 5 of its Implementing Rules and Regulation, and in consonance with Memorandum Circular (MC) No. 2011-01 dated February 22, 2011, the Cooperative Development Authority (CDA) hereby prescribes the following standard training curricula for cooperative officers:

- 1) Basic Cooperative Course
- 2) Cooperative Management and Governance
- 3) Financial Management
- 4) Conflict Management
- 5) Parliamentary Procedure
- 6) Leadership and Values Re-orientation
- 7) Strategic Planning
- 8) Audit Management
- 9) Records Management
- 10) Entrepreneurial & Business Management
- 11) Basic Accounting for Non-Accountants
- 12) Internal Control
- 13) Rules Formulation
- 14) Cooperative Standards

The standard training curricula contain the minimum requirements for each training course. The CDA Accredited Cooperative Training Provider must adopt these in the conduct of the training for the cooperative officers. Non-compliance therein shall be a valid ground for revocation/cancellation of their accreditation with the Authority.

For the Board of Administrators

(signed) **EMMANUEL M. SANTIAGUEL, Ph.D.**  
Chairperson

*Approved per CDA BOA Resolution No. 86, Series of 2011 dated April 7, 2011 and Resolution No. 123, Series of 2011 dated April 18, 2011.*



# COOPERATIVE DEVELOPMENT AUTHORITY

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## Standard Training Curricula for Cooperative Officers

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## THE STANDARD TRAINING CURRICULA FOR COOPERATIVE OFFICERS

The Standard Training Curricula for Cooperatives is being prescribed by the Cooperative Development Authority pursuant to the Article 44 of Republic Act No. 9520 and Rule 7, Section 5 of its Implementing Rules and Regulations (IRR), which provides that "Officers of the Cooperative shall be required to undergo necessary training conducted by cooperatives, federations and/or other trainers or training institutions duly accredited by the Authority. The training program should contain the minimum requirements in the module/curriculum as prescribed by the Authority..."

This training curriculum focuses on the development of competencies of the cooperative officers for them to effectively perform what is expected and required of them in the cooperative. The CDA developed this in partnership with the Coop Education Forum (CEF). Workshops and writeshops involving cooperative officers and trainers were conducted to identify and come up with competency standards for each cooperative officer. Based on the competencies identified, a training curriculum for each of the training courses provided in RA 9520 was developed.

The standards set in this curriculum are the minimum requirements that the Accredited Cooperative Training Providers must include in the training that they will offer to the cooperatives. The Training Providers are expected to develop their own training modules and instructional materials from the standards herein prescribed.

For purposes of standardizing the minimum knowledge, skills and attitude that the cooperative officers need to acquire, the accredited cooperative training provider must be diligent in implementing these standards.

Through this introduction, the CDA would like to acknowledge the participation of the different cooperatives and the members of the CEF whose contributions in the development of this material are laudable. Also, we would like to thank the cooperative federations and unions, government institutions and other organizations, whose materials were used as reference in developing the curriculum.

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**COURSE TITLE : BASIC COOPERATIVE COURSE**

**TARGET GROUP : Board Of Directors, Treasurer, Secretary, Election Committee, Audit Committee, Mediation And Conciliation Committee, Ethics Committee, Other Committees, And General Manager**

**Note:** *The Basic Cooperative Course can also be conducted by the cooperative to their respective officers and individual members*

**COURSE DESCRIPTION :** This course covers the fundamental knowledge of cooperatives that all coop officers should have.

**NOMINAL DURATION :** **16 hours**

**SUMMARY OF LEARNING OUTCOME (LO):**

Upon completion of the course, the learners should be able to:

- LO1. Explain the fundamentals of cooperative thought and practice.
- LO2. Identify the important legal underpinnings of cooperatives.
- LO3. Explain the plans, programs and policies of the cooperative.

## **LO1 EXPLAIN THE FUNDAMENTALS OF COOPERATIVE THOUGHT & PRACTICE**

### **ASSESSMENT CRITERIA**

- Origin, philosophy and concept of cooperatives are clearly explained.
- Ideas on how the Coop Values and Principles can be applied are expressed.
- Cooperatives are differentiated from other types of enterprises.

### **CONTENTS:**

- Fundamentals of Cooperatives: Why, What & How
- Cooperative Values, Principles & Practice
- The 'Coop Difference'

### **CONDITIONS**

Learn will be provided with the following:

- Reference materials like the Coop Identity Statement and other coop literature
- Video (5 modules) on basic cooperative orientation
- Properly ventilated & equipped classroom

### **METHODOLOGIES:**

- Individual work
- Group work
- Lecture/discussion

### **ASSESSMENT METHOD:**

- Test/exam

## LO2 : IDENTIFY THE LEGAL UNDERPINNINGS OF COOPERATIVES

### ASSESSMENT CRITERIA

- Important provisions of articles of cooperation and bylaws are clearly explained.
- Relevant provisions of RA 9520 and the IRR are identified and explained.
- Own coop's articles of cooperation and bylaws are checked for consistency with coop law and IRR.

### CONTENTS:

- Cooperative Code of 2008 (RA9520)
- Implementing Rules & Regulations
- Articles of Cooperation & Bylaws

### CONDITIONS

Learners will be provided with the following:

- Copies of RA9520 & IRR, Model Articles of Cooperation & By-laws,
- Properly ventilated & equipped classroom
- Supplies and materials

### METHODOLOGIES:

- Quiz
- Group work
- Lecture/discussion

### ASSESSMENT METHOD:

- Test/exam

## LO3: EXPLAIN THE PLANS, PROGRAMS AND POLICIES OF THE COOPERATIVE

### ASSESSMENT CRITERIA:

- The cooperative's Vision, Mission and Goals are internalized.
- The cooperative's long-term plan and programs are adequately explained.
- Important policies of the cooperative are identified and elaborated on.

### CONTENTS:

- Coop Vision
- Coop Mission
- Coop Strategic Plan
- Policies and Programs of the Cooperative

### CONDITIONS:

Learners will be provided with the following:

- Copy of the coop's Strategic Plan
- Copy of the policies of the cooperative
- Properly ventilated and equipped classroom

### METHODOLOGY:

- Group work

### ASSESSMENT METHOD:

- Test/exam

|   |   |  |
|---|---|--|
| <b>COURSE TITLE</b>   | : | <b>COOPERATIVE MANAGEMENT &amp; GOVERNANCE</b>   |
| <b>TARGET GROUP</b>   | : | <b>Board Of Directors and General Manager</b>  |
| <b>COURSE DESCRIPTION</b>   | : | This course is designed to enhance the knowledge of the Board of Directors and the General Manager in the practice of good governance and management in the cooperative, thereby enabling them to contribute to the effective operation of the cooperative as an economic and social enterprise. |
| <b>NOMINAL DURATION</b>   | : | <b>28 hours</b>  |
| <b>SUMMARY OF LEARNING OUTCOME (LO):</b>                              |   |  |
| Upon completion of the course the learners should be able to:         |   |  |
| LO1. Adhere to good governance principles and practices.              |   |  |
| LO2. Ensure the cooperative's compliance with labor and related laws. |   |  |
| LO3. Formulate effective policies for implementation.                 |   |  |
| LO4. Apply the principles of management in the cooperative.           |   |  |

**LO1 ADHERE TO GOOD GOVERNANCE PRINCIPLES AND PRACTICES.**

**ASSESSMENT CRITERIA**

- Observance of good governance principles is ensured.
- Active, committed and critical participation in Board meetings is maintained.
- Documentation and minutes of Board meetings, including agreements and resolutions, are checked for accuracy and correctness.
- Confidentiality of information and board deliberations is maintained.
- Decisions of the Board are upheld at all times.

**CONTENTS**

- Principles & Practice of Good Governance in Cooperatives
  - Including *Definition, Benefits, Characteristics of Good Governance, the Governance Architecture, Abuses in Coop Governance*
- Duties, Responsibilities and Accountability of a Director
- Duties, Responsibilities and Accountability of a Manager
- Code of Ethics and Ethical Standards for Officers of the Cooperative
- Board-Manager Relationship
- Managing a Successful Board Meeting

**CONDITIONS:**

- The participants/learners should be provided with the following:
- Case materials on good governance and board-manager relationship
  - Reference materials on Code of Ethics and Ethical Standards
  - Properly ventilated & equipped classroom

**METHODOLOGIES:**

- Case studies

**ASSESSMENT METHODS:**

- Test/exam

- Role play
- Group work
- Lecture/discussion
- Observation

## LO2. ENSURE THE COOPERATIVE'S COMPLIANCE WITH LABOR AND RELATED LAWS

### ASSESSMENT CRITERIA

1. Labor and other related laws affecting cooperatives are identified.
2. Specific applications of these laws in the cooperative's operations are determined.
3. Preparation and prompt submission of required reports in accordance with regulatory requirements are ensured.

### CONTENTS

- Labor Laws As Applied to Cooperatives
  - Including *Compensation & Fringe Benefits, Working Hours & Conditions, etc*
- Other Laws and Regulations Affecting Cooperatives (BIR, SSS, Philhealth, Pagibig, LGUs)
- Cooperative Annual Performance Report (CAP-R)
- Other Regulatory Compliance Requirements, Reports and Schedules

### CONDITIONS

Learners will be provided with the following:

- Reference materials on Labor and other related laws
- Copy of Cooperative Annual Performance Report (CAPR)
- Properly ventilated & equipped classroom

### METHODOLOGIES:

- Individual work
- Group work
- Lecture/discussion

### ASSESSMENT METHOD:

- Test/exam

## LO3. FORMULATE EFFECTIVE POLICIES FOR IMPLEMENTATION

### ASSESSMENT CRITERIA

- Policies are proposed and thoroughly discussed in the board meeting.
- Policies formulated and agreed on are consistent with the vision, mission and goals of the cooperative.
- Policies agreed on are in accordance with existing laws and regulations.
- Policies are reviewed and changes or updates properly discussed and documented.
- Implementation of policies is regularly monitored.

### CONTENTS

- Policy Formulation & Processes
- Types & Components of Policy (Why & What)
  - Including *Ethical, Strategic, Operational*
- Stages of Policy Development



- Documenting/Codifying Policies
- Monitoring Implementation of Policies
- Policy Evaluation and Review

#### CONDITIONS

Learners will be provided with the following:

- Reference materials on Policy Formulation, Processes and Development, Policy Evaluation and Review
- Properly ventilated & equipped classroom

#### METHODOLOGIES:

- Quiz
- Group work
- Lecture/discussion

#### ASSESSMENT METHODS:

- Test/exam
- Critiquing

### LO4. APPLY THE PRINCIPLES OF MANAGEMENT IN THE COOPERATIVE

#### ASSESSMENT CRITERIA:

- Principles of management are adequately explained.
- Specific applications of management principles in the cooperative are elaborated on.
- Leadership and management are distinguished from one another.
- Changes and improvements in individual leadership and management styles are committed to.

#### CONTENTS

- Principles of Management
- Functions of Management
- Leadership and Management
  - Including *Distinction between Leadership & Management, Leadership & Management Styles*
- Strategic vs Operations Management (Framework & Application in Cooperatives)
- Balanced Score Card (An Overview)

#### CONDITIONS:

Learners will be provided with the following:

- Case materials on Leadership and Management
- Reference materials on Management Principles and Practice, and the Balanced Score Card
- Properly ventilated & equipped classroom

#### METHODOLOGIES:

- Case studies
- Role Play
- Group work
- Lecture/discussion

#### ASSESSMENT METHODS:

- Test/exam
- Observation

|   |   |  |
|---|---|--|
| <b>COURSE TITLE</b>   | : | <b>FINANCIAL MANAGEMENT</b>  |
| <b>TARGET GROUP</b>   | : | <b>Board of Directors, Treasurer</b>   |
| <b>COURSE DESCRIPTION</b>                                     | : | This course covers the basic competencies required of a member of the Board of Directors and the Treasurer in overseeing the management of the financial resources of the cooperative. |
| <b>NOMINAL DURATION</b>                                       | : | <b>28 hours</b>  |
| <b>SUMMARY OF LEARNING OUTCOME (LO):</b>                      |   |  |
| Upon completion of the course the learners should be able to: |   |  |
| LO1.  |   | Explain the basic concepts of cooperative financial management.  |
| LO2.  |   | Explain the elements of the accounting system for cooperatives.  |
| LO3.  |   | Interpret and analyze the Financial Statements of the cooperative.   |
| LO4.  |   | Apply P.E.S.O.S. standards in evaluating cooperative performance.  |
| LO5.  |   | Explain the basics of budgeting.   |
| <i>Additional Learning Outcome for Treasurer:</i>             |   |  |
| LO6   |   | Explain the basics of investment and banking   |

## LO1: EXPLAIN THE BASIC CONCEPTS OF COOPERATIVE FINANCIAL MANAGEMENT

### ASSESSMENT CRITERIA

- Key concepts of cooperative financial management are identified.
- Financial concepts are related to coop operations.
- Elements of good financial policies are identified and elaborated on.

### CONTENTS:

- Basic Concepts of Financial Management
- Sources & Uses of Funds
- Financial Policies

### CONDITIONS

Learners will be provided with the following:

- Reference materials on financial management
- Handouts, exercises and practice set
- Well ventilated and equipped classroom

### METHODOLOGIES:

- Lecture/discussion
- Group discussion
- Exercises

### ASSESSMENT METHODS:

- Oral Test
- Exam



## LO2: EXPLAIN THE ELEMENTS OF THE ACCOUNTING SYSTEM FOR COOPERATIVES

### ASSESSMENT CRITERIA

- Elements of the Cooperative Accounting System are identified.
- Adequacy of the accounting system of one's cooperative is evaluated in relation to the standard accounting system for cooperatives.
- Roles of directors and management in implementing a sound accounting system are adequately explained.

### CONTENTS:

- Standard Chart of Accounts
- Elements of the Cooperative Accounting System
- Roles of Directors & General Manager/CEO (in implementing a sound accounting system)

### CONDITIONS:

Learners will be provided with the following:

- Reference materials on Accounting System
- Standard Chart of Accounts
- Handouts, exercises
- Well ventilated and equipped classroom

### METHODOLOGIES:

- Lecture/discussion
- Individual work
- Exercises

### ASSESSMENT METHOD:

- Test/exam

## LO3: INTERPRET AND ANALYZE FINANCIAL STATEMENTS OF THE COOPERATIVE

### ASSESSMENT CRITERIA:

1. The different financial statements are explained.
2. The elements in each type of financial statements are identified and classified.
3. Tools and techniques in financial analysis are applied.

### CONTENTS:

- Basic Financial Statements
  - Including *Statement of Operation, Statement of Financial Condition, Cash Flow Statement, Statement of Changes in Equity and Notes to Financial Statements*
- Elements of Financial Statements: Assets, Liabilities, Equity, Revenues and Expenses
- Tools and Techniques of Financial Analysis

### CONDITIONS:

Learners will be provided with the following:

- Sample Financial Statements
- Properly ventilated & equipped classroom
- Materials and supplies

**METHODOLOGIES:**

- Case studies
- Quiz/exercises
- Individual work

**ASSESSMENT METHODS:**

- Test/exam
- Critiquing

**LO4. APPLY P.E.S.O.S. STANDARDS IN EVALUATING COOPERATIVE PERFORMANCE****ASSESSMENT CRITERIA**

- PESOS as the financial performance standards is explained.
- PESOS standards are applied in evaluating performance of the cooperative.
- Strengths and weaknesses of the financial operation identified and analyzed.
- Strategies to improve financial performance and achieve long-term sustainability are developed.

**CONTENTS:**

- P.E.S.O.S: Meaning & Interpretation of Standards
- Monitoring Financial Performance for Sustainability
- Role of Directors & Management in Financial Management

**CONDITIONS**

Learners will be provided with the following:

- COOP-PESOS
- Properly ventilated & equipped classroom
- Materials and supplies
- Calculator (participants to bring own)

**METHODOLOGIES:**

- Case studies
- Quiz/Exercises
- Individual work

**ASSESSMENT METHODS:**

- Test/exam
- Critiquing

**LO5: EXPLAIN THE BASICS OF BUDGETING****ASSESSMENT CRITERIA**

- The importance and basics of budgeting are adequately explained.
- The roles of the board and management in the budget process are adequately explained.
- Actual financial statements vs budget are compared and analyzed.
- Critical thinking and inputs are contributed during the budgeting process.
- Financial performance of the cooperative is monitored against targets on a timely basis.

**CONTENTS:**

- Basics of Budgeting
- The Budgeting Process
  - Including *Roles & Responsibility of Board and GM*
- Presenting the Budgets to the GA
  - including *Projected Income Statement and Capital Expenditures*
- Implementing and Monitoring the Budget with variance analysis



## CONDITIONS

Learners will be provided with the following:

- Handouts/reference material on budgeting
- Practical exercises, comparative financial statements
- Properly ventilated and equipped classroom
- Participants must bring a copy of their coop's current budget

### METHODOLOGIES:

- Individual work
- Case study
- Quiz/exercises

### ASSESSMENT METHODS:

- Test/exam
- Critiquing

## LO 6: EXPLAIN THE BASICS OF INVESTMENT AND BANKING

### ASSESSMENT CRITERIA

- The basic concepts of investment and banking are explained.
- Various investment instruments are identified.
- Alternative investment opportunities are identified and recommended to the Board of Directors.

### CONTENTS:

- Investment and Banking (Overview, Principles and Practice)
- Investment Products and Instruments
- Investment Policies
- Monitoring and Control

### CONDITIONS:

Learners will be provided with the following:

- Handouts, exercises and practice set
- Well ventilated and equipped classroom

### METHODOLOGIES:

- Lecture/discussion
- Quiz/Exercises

### ASSESSMENT METHOD:

- Test/exam



|  |   |  |
|--|---|--|
| <b>COURSE TITLE</b>  | : | <b>CONFLICT MANAGEMENT</b>   |
| <b>TARGET GROUP</b>  | : | <b>Board of Directors, Ethics Committee, Mediation &amp; Conciliation Committee</b>  |
| <b>COURSE DESCRIPTION</b>                                      | : | This module covers the basic competencies required of a member of the Board, Ethics Committee and Mediation Conciliation Committee in installing conflict and mediation management program in the cooperative. |
| <b>NOMINAL DURATION</b>  | : | <b>16 hours</b>  |
| <b>SUMMARY OF LEARNING OUTCOME (LO):</b>                       |   |  |
| Upon completion of the course, the learners should be able to: |   |  |
| LO1.   |   | Formulate and develop a Mediation and Conciliation program.  |
| LO2.   |   | Present the Mediation and Conciliation program to the Board for approval.  |
| LO3.   |   | Implement approved Mediation Conciliation program.   |

## LO1. FORMULATE AND DEVELOP A MEDIATION AND CONCILIATION PROGRAM

### ASSESSMENT CRITERIA:

- Focus group discussion among stakeholders is conducted.
- Mediation and Conciliation program is developed and drafted.
- Test run of the implementation of the program is conducted within the Mediation and Conciliation Committee

### CONTENTS:

- Legal Framework for Mediation & Conciliation in Cooperatives
  - Including *Philippine Constitution, ADR Law, EO523, RA9520 & IRR, DO98, Special Rules of Court*
- Basic Mediation
- Mediation and Conciliation Program Development

### CONDITIONS:

Learners will be provided with the following:

- Reference materials: Phil Constitution, ADR Law, EO523, RA9520 & IRR, DO98, Special Rules of Court
- Well ventilated and equipped classroom

### METHODOLOGIES:

- Group work
- Lecture/discussion
- Quiz

### ASSESSMENT METHODS:

- Test/exam
- Critiquing

## LO2. PRESENT THE MEDIATION AND CONCILIATION PROGRAM TO THE BOARD FOR APPROVAL

### ASSESSMENT CRITERIA:

- Mediation and Conciliation Program is submitted to the Board.
- Reviewed Mediation and Conciliation program is documented.
- The Board is oriented and enlightened on the Mediation and Conciliation program.
- Approved Mediation and Conciliation program is finalized.

### CONTENT

- Mediation and Conciliation Program Management
  - Including *Roles & Responsibilities, Processes, Tools*
- Rules on Disposition of Mediation Cases

### CONDITIONS

Learners will be provided with the following:

- Supplies and materials
- Well-ventilated and equipped classroom

### METHODOLOGIES:

- Individual work
- Group work
- Lecture/discussion

### ASSESSMENT METHODS:

- Test/exam
- Observation

## LO3. IMPLEMENT APPROVED MEDIATION AND CONCILIATION PROGRAM

### ASSESSMENT CRITERIA

- Mediation and Conciliation program is disseminated to members, stakeholders and the community where the cooperative operates
- Operational systems are installed.
- Mediation and Conciliation facility is established.

### CONTENTS:

- Establishment and Operation of Mediation Center
- Program Advocacy
- Technical Writing of Report and Decision Making

### CONDITIONS:

Learners will be provided with the following:

- Supplies and materials
- Well-ventilated and equipped classroom

### METHODOLOGIES:

- Role play
- Individual work
- Lecture/discussion

### ASSESSMENT METHODS:

- Test/exam
- Critiquing



|  |   |  |
|--|---|--|
| <i>COURSE TITLE</i>  | : | <b>PARLIAMENTARY PROCEDURES</b>  |
| <i>TARGET GROUP</i>  | : | <b>Board of Directors, Secretary</b>   |
| <i>COURSE DESCRIPTION</i>  | : | This course develops the knowledge, skills and attitudes required of a member of the Board and the Secretary in effectively conducting business meetings in an orderly manner. |
| <i>NOMINAL DURATION</i>  | : | <b>16 hours</b>  |
| <i>SUMMARY OF LEARNING OUTCOME (LO):</i>                                     |   |  |
| Upon completion of the course, the learners should be able to:               |   |  |
| LO1. Explain the concepts and processes involved in parliamentary procedures |   |  |
| LO2. Apply parliamentary procedures effectively when conducting meetings     |   |  |
| LO3. Organize productive meetings  |   |  |

### **LO1: EXPLAIN THE CONCEPTS AND PROCESSES INVOLVED IN PARLIAMENTARY PROCEDURES**

#### **ASSESSMENT CRITERIA**

- Concepts and processes in parliamentary procedures are defined and clearly explained.
- Rules and order of meetings are explained in detail.
- Specific applications of parliamentary procedures in democratic governance of cooperatives are identified.

#### **CONTENTS**

- Democracy Processes in Coops: Meetings and Assemblies
- Parliamentary Procedures: what, why, how, who
- Robert's Rule of Order

#### **CONDITIONS**

Learners will be provided with the following:

- Reference materials on Parliamentary Procedures
- Robert's Rule of Order
- Charts of motions
- Properly well ventilated & equipped classroom

#### **METHODOLOGIES:**

- Role play
- Lectures/discussions
- Practical exercises

#### **ASSESSMENT METHODS:**

- Test
- Observation



## LO2: APPLY PARLIAMENTARY PROCEDURES EFFECTIVELY WHEN CONDUCTING MEETINGS

### ASSESSMENT CRITERIA

- Types and nature of motions in Parliamentary Procedures are well explained.
- Rules and orders of motion are adequately explained.
- Order of business in meetings is established and followed.

### CONTENTS

- Classification of motions
- Order of precedence of motions
- Rules relating to motions
- Order of business

### CONDITIONS:

Learners will be provided with the following:

- chart of motions
- supplies & materials (meta cards)
- well ventilated and equipped classroom

### METHODOLOGIES:

- Role play
- Lecture/discussions

### ASSESSMENT METHODS:

- Test/Exam
- Critiquing

## LO3: ORGANIZE PRODUCTIVE MEETINGS

### ASSESSMENT CRITERIA

- Factors contributing to productive meetings are well explained.
- Roles and responsibilities of officers in handling effective and productive meetings are clarified.
- Minutes of meetings are properly documented.

### CONTENTS:

- Handling Productive Meetings
- Roles and Responsibilities of Officers
- Minutes of Meetings
- Rules, Code of Conduct and Ethics

### CONDITIONS:

Learners will be provided with the following:

- Reference materials on :
  - How to conduct effective meetings
  - Code of Ethics
  - Terms of Reference for Officers in Handling Meetings
- Supplies and materials
- Properly ventilated and equipped classroom

### METHODOLOGIES:

- Role play
- Individual work
- Lecture/discussions

### ASSESSMENT METHODS:

- Test
- Observation



|  |   |  |
|--|---|--|
| <i>COURSE TITLE</i>  | : | <b>LEADERSHIP AND VALUES RE-ORIENTATION</b>  |
| <i>TARGET GROUP</i>  | : | <b>Board of Directors, Election Committee, Ethics Committee, Mediation &amp; Conciliation Committee, General Manager</b>   |
| <i>COURSE DESCRIPTION</i>                                      | : | This course covers the knowledge, skills and attitudes required of a member of the Board of Directors, Election Committee, Mediation & Conciliation Committee, Ethics Committee, and the General Manager in exercising leadership that is anchored on universal values adhered to by cooperatives. |
| <i>NOMINAL DURATION</i>  | : | <b>16 hours</b>  |
| <i>SUMMARY OF LEARNING OUTCOME (LO):</i>                       |   |  |
| Upon completion of the course, the learners should be able to: |   |  |
| LO1.   |   | Describe the roles, functions, authority, responsibility and accountability of officers of the cooperative.  |
| LO2.   |   | Determine the elements and attributes of effective leadership in cooperatives.   |
| LO3.   |   | Integrate Filipino and Cooperative Values for effective leadership   |

**LO1: DESCRIBE THE ROLES, FUNCTIONS, AUTHORITY, RESPONSIBILITY AND ACCOUNTABILITY OF OFFICERS OF THE COOPERATIVE**

**ASSESSMENT CRITERIA**

- The organizational structure of the cooperative is adequately described in terms of roles, functions, authority, responsibility and accountability of all officers of the cooperative.
- The standards of performance of every officer are identified and explained.
- Changes and improvement in individual performance are committed to.

**CONTENTS:**

- Organizational Structure of the Cooperative
- Roles, Functions, Authority, Responsibility and Accountability of All Officers
- Performance Standards for Officers
- Self and Peer Evaluation Instruments for Officers

**CONDITIONS:**

Learners will be provided with the following:

- Typical organizational structure of a primary cooperative showing different lines of authority, responsibility and accountability
- RA 9520, IRR
- Code of Ethics and Ethical Standards of the Coop

**METHODOLOGIES:**

- Group Work
- Individual work
- Lecture/discussion

**ASSESSMENT METHODS:**

- Test/exam
- Self & Peer Evaluation

**LO2. DETERMINE THE ELEMENTS AND ATTRIBUTES OF EFFECTIVE LEADERSHIP IN COOPERATIVES**
**ASSESSMENT CRITERIA:**

- The types and attributes of effective leadership are described.
- Practice of effective leadership in cooperatives is demonstrated.
- Changes and improvement in individual leadership styles are identified.

**CONTENTS:**

- Human Behaviour in Organizations
- Types, Elements and Attributes of Effective Leadership
- Effective Leadership in Cooperatives
- Qualities of a Good Coop Leader

**CONDITIONS:**

Learners will be provided with the following:

- Reference materials on Theories of Human Behaviour in Organizations
- Articles on Coop Leadership
- Conducive learning environment

**METHODOLOGIES:**

- Group work
- Lecture/discussion

**ASSESSMENT METHODS:**

- Test/exam
- Critiquing

**LO3. INTEGRATE FILIPINO AND COOPERATIVE VALUES FOR EFFECTIVE LEADERSHIP**
**ASSESSMENT CRITERIA:**

- Universal and Filipino values relevant to cooperatives are articulated.
- Cooperative Values are adequately explained in relation to the universal and Filipino values.
- Integration of cooperative and Filipino values in leadership behaviour is demonstrated.

**CONTENTS:**

- Universal and Filipino Values
- Harmonizing Cooperative Values with Filipino Values
- Values and Effective Leadership

**CONDITIONS:**

Learners will be provided with the following:

- Reference materials on Values, particularly Filipino Values
- Cooperative Values and Principles
- Conducive learning environment

**METHODOLOGIES:**

- Group Work
- Individual work
- Lecture/discussion

**ASSESSMENT METHODS:**

- Test/exam
- Observation

|   |   |   |
|---|---|---|
| <b>COURSE TITLE</b>   | : | <b>STRATEGIC PLANNING</b>   |
| <b>TARGET GROUP</b>   | : | <b>Board of Directors, General Manager</b>  |
| <b>COURSE DESCRIPTION</b>                                     | : | This course covers the knowledge, skills and attitudes required of a member of the Board of Directors and the General Manager in establishing the strategic direction of the cooperative. |
| <b>NOMINAL DURATION</b>                                       | : | <b>20 hours</b>   |
| <b>SUMMARY OF LEARNING OUTCOME (LO):</b>                      |   |   |
| Upon completion of the course the learners should be able to: |   |   |
| LO1.  |   | Explain the need for strategic thinking and long-term planning.   |
| LO2.  |   | Analyze the performance of the cooperative.   |
| LO3.  |   | Determine strategic options and strategies.   |
| LO4.  |   | Develop strategic plan.   |
| LO5.  |   | Monitor implementation of strategic plan.   |

## LO1. EXPLAIN THE NEED FOR STRATEGIC THINKING AND LONG-TERM PLANNING

### ASSESSMENT CRITERIA

- Issues, challenges and trends in the domestic and global market are analyzed.
- Areas for change and development in the cooperative are determined.
- Bases for long-term planning are determined.
- Personal readiness for strategic planning is established.

### CONTENTS:

- Systems Thinking
- State of Philippine Cooperatives
  - Including *Current Statistics, Challenges, Issues and Trends*
- Global Issues and Trends
  - Including *Market, Technology, Environment, etc. and their impact on cooperatives worldwide and in the Philippines*
- Strategic Planning Framework & Processes
- Personal Competencies Assessment

### CONDITIONS:

Learners will be provided with the following:

- Current Statistics on Cooperatives (Philippines & ICA)
- Articles on global/market trends and issues
- Reference materials on Strategic Planning
- Properly ventilated & equipped classroom

**METHODOLOGIES:**

- Individual work
- Lecture/discussion
- Group Work

**ASSESSMENT METHODS:**

- Test/exam
- Critiquing

**LO2. ANALYZE THE PERFORMANCE OF THE COOPERATIVE****ASSESSMENT CRITERIA:**

- The cooperative's accomplishments and performance are reviewed based on key indicators.
- Needs of members and potential market are analyzed in relation to products and services.
- Stakeholders are identified and analyzed according to values and expectations.

**CONTENTS:**

- Performance Review & Analysis
- Development Indicators (Balanced Scorecard)
- Stakeholder Analysis

**CONDITIONS**

Learners will be provided with the following:

- Reference materials on Balanced Scorecard
- Properly ventilated & equipped classroom
- Participants should bring copy of their coop's annual report and other relevant data

**METHODOLOGIES:**

- Group Work I
- Individual work
- Lecture/discussion

**ASSESSMENT METHODS:**

- Test/exam
- Critiquing

**LO3. DETERMINE STRATEGIC OPTIONS AND STRATEGIES****ASSESSMENT CRITERIA:**

- Strengths, weaknesses, opportunities and threats are analyzed.
- Strategic issues are identified based on internal and external analysis.
- Strategic choices are determined based on matching strengths, weaknesses, opportunities and threats.

**CONTENTS:**

- Identifying Strategic Issues
- SWOT Analysis
- Strategic Choices and Strategy Formulation
  - Including *Developing Strategic Alternatives*

## CONDITIONS

Learners will be provided with the following:

- Reference materials on strategic formulation
- Case materials
- Properly ventilated & equipped classroom

### METHODOLOGIES:

- Case Study
- Lecture/discussion
- Group Work

### ASSESSMENT METHODS:

- Test/exam
- Critiquing

## LO4. DEVELOP STRATEGIC PLAN

### ASSESSMENT CRITERIA

- Vision, mission and long-term goals are written or updated.
- Action plan is formulated and written that is good for at least 3 years.
- An effective implementation plan is developed and written.

### CONTENTS:

- Formulating Vision, Mission, Goals
- Key Result Areas & Performance Indicators
- Developing an Effective Implementation Plan
  - Including *Developing Structures, Mechanisms, Resource Mobilization*

### CONDITIONS:

Learners will be provided with the following:

- Strategic Planning tools or template
- Properly ventilated & equipped classroom
- Participants should bring copy of their coop's strategic plan

### METHODOLOGIES:

- Individual work
- Lecture/discussion
- Group Work

### ASSESSMENT METHODS:

- Test/exam
- Critiquing

## LO5: MONITOR IMPLEMENTATION OF STRATEGIC PLAN

### ASSESSMENT CRITERIA:

- Performance indicators are determined in accordance with the Strategic Plan.
- Monitoring processes and tools are agreed upon.
- Roles and responsibilities, benchmarks and milestones are determined.

### CONTENTS:

- Managing Strategic Change
- Monitoring and Evaluation
  - Including *Processes and Tools, Roles & Responsibilities*



## CONDITIONS

Learners will be provided with the following:

- Monitoring tools
- Properly ventilated & equipped classroom

## METHODOLOGIES:

- Lecture/discussion
- Group Work

## ASSESSMENT METHOD:

- Test/exam



|  |   |   |
|--|---|---|
| <b>COURSE TITLE</b>  | : | <b>AUDIT MANAGEMENT</b>   |
| <b>TARGET GROUP</b>  | : | <b>Audit Committee</b>  |
| <b>COURSE DESCRIPTION</b>                                      | : | This course aims to develop the basic competencies of members of the Audit Committee in performing the internal audit of the cooperative, ensuring therein the adequacy and effectiveness of the cooperative's management and control system. |
| <b>NOMINAL DURATION</b>  | : | <b>24 hours</b>   |
| <b>SUMMARY OF LEARNING OUTCOME (LO):</b>                       |   |   |
| Upon completion of the course, the learners should be able to: |   |   |
| LO1.   |   | Discuss clearly the Important elements of internal audit.   |
| LO2.   |   | Review the books of accounts and other financial records of the cooperative.  |
| LO3.   |   | Conduct internal audit effectively.   |
| LO4.   |   | Prepare accurate internal audit report.   |

**LO1. DISCUSS CLEARLY THE IMPORTANT ELEMENTS OF INTERNAL AUDIT**

**ASSESSMENT CRITERIA:**

- The fundamentals of internal audit are adequately explained.
- The roles of the audit committee are properly explained.
- The ethics and standards governing internal audit are expounded.

**CONTENTS:**

- Internal Audit
  - Including *Kinds, Purpose, Scope/Frequencies*
- Duties and Responsibilities of the Audit Committee
- Code of Ethics for the Audit Committee
- Auditing Standards

**CONDITIONS:**

Learners will be provided with the following:

- Reference materials Internal Audit and on Audit Committee
- Properly ventilated & equipped classroom

**METHODOLOGIES:**

- Quiz
- Lecture/discussion

**ASSESSMENT METHODS:**

- Pre-test/evaluation
- Test/exam
- Observation

## LO2. REVIEW THE BOOKS OF ACCOUNTS AND OTHER FINANCIAL RECORDS OF THE COOPERATIVE

### ASSESSMENT CRITERIA

- Active participation in the review of books of accounts and other non-financial records is observed.
- Rules and regulations, policies and other pertinent guidelines are complied with.
- SCA and other standards are adopted.

### CONTENTS:

- Books of Accounts & Other Financial Records of the Cooperative
- Standard Chart of Accounts
- Rules & Regulations (governing Internal Audit)

### CONDITIONS:

Learners will be provided with the following:

- Reference materials on Cooperative Financial Records and Policies
- Samples of the different books of accounts to be kept by the cooperative
- Standard Chart of Accounts
- Properly ventilated & equipped classroom

### METHODOLOGIES:

- Quiz
- Lecture/discussion
- Group Work
- Case studies with simulated exercises

### ASSESSMENT METHOD:

- Test/exam

## LO3. CONDUCT INTERNAL AUDIT EFFECTIVELY

### ASSESSMENT CRITERIA

- Internal Audit Plan is prepared and written.
- Internal audit is effectively performed based on audit plan.
- Complete documentation and record of internal audit and inventory are maintained.

### CONTENTS:

- Steps in the Conduct of Internal Audit
  - Including *Preliminary Steps, Preparation of Audit Plan/Program, Audit Procedures (procedures for management audit, financial audit, & commonly accepted audit procedures for various accounts)*
- Audit Working Papers
  - Including *Principles, Preparation & Maintenance*
- Preparation of Audit Plan
  - Procedures for Financial Audit
  - Procedures for Management Audit
  - Commonly accepted audit procedures for various accounts



## CONDITIONS

Learners will be provided with the following:

- Reference materials on internal audit procedures
- Sample of Audit Plan
- Properly ventilated & equipped classroom

## METHODOLOGIES:

- Individual work
- Lecture/discussion

## ASSESSMENT METHODS:

- Test/exam
- Observation

# LO4. PREPARE ACCURATE INTERNAL AUDIT REPORT

## ASSESSMENT CRITERIA:

- Accurate internal audit report is prepared and written.
- Internal audit report is submitted to the Board on time.
- Implementation of audit recommendations is monitored and followed up.

## CONTENTS

- Standards in Audit Report Writing
- The Value of the Internal Audit Report
- Closing the Audit
- Monitoring Audit Recommendations

## CONDITIONS

Learners will be provided with the following:

- Sample Audit Working Papers
- Reporting Forms/Formats
- Reference materials on Audit Report Writing
- Properly ventilated & equipped classroom
- 

## METHODOLOGIES:

- Individual work
- Lecture/discussion

## ASSESSMENT METHODS:

- Test/exam
- Critiquing

|  |   |   |
|--|---|---|
| <i>COURSE TITLE</i>  | : | <b>RECORDS MANAGEMENT</b>   |
| <i>TARGET GROUP</i>  | : | <b>Audit Committee, Election Committee, Ethics Committee, Mediation and Conciliation Committee, Secretary, Treasurer</b>  |
| <i>COURSE DESCRIPTION</i>                                      | : | This course covers basic competencies required of a member of the Audit, Election, Ethics, Mediation and Conciliation committees, Secretary and Treasurer in maintaining and safeguarding the important records of the cooperative. |
| <i>NOMINAL DURATION</i>  | : | <b>12 hours</b>   |
| <i>SUMMARY OF LEARNING OUTCOME (LO):</i>                       |   |   |
| Upon completion of the course, the learners should be able to: |   |   |
| LO1.   |   | Explain all the activities involved in records management.  |
| LO2.   |   | Set up a system of administration and disposition of records.   |
| LO3.   |   | Secure records through preventive and protective measures.  |

**LO1: EXPLAIN ALL THE ACTIVITIES INVOLVED IN RECORDS MANAGEMENT.**

**ASSESSMENT CRITERIA:**

- All activities involved in properly managing the records of the cooperative are identified.
- The importance and use of the different records are described.
- A system of adequate records management is outlined.

**CONTENTS:**

OVERVIEW OF:

- Records Creation & Control
- Mail Administration
- Files Administration
- Records Disposition Administration
- Records Center Administration
- Archives Management
- Security of Records

**CONDITIONS:**

Learners will be provided with the following:

- Handouts on Records Management & Filing Administration
- Well ventilated and equipped classroom

**METHODOLOGIES:**

- Lecture/discussion
- Quiz / Exercises

**ASSESSMENT METHODS:**

- Test/exam
- Observation

## LO2: SET UP A SYSTEM OF ADMINISTRATION AND DISPOSITION OF RECORDS.

### ASSESSMENT CRITERIA

- Activities for the retention, preservation and destruction of records are identified.
- Plan for the administration and disposition of records is developed.
- Appropriate policies for administration and disposition of records are formulated.

### CONTENTS:

- Records Disposition Program
- Inventory of Records
- Appraisal of Records
- Policies
  - Including *Retention, Preservation & Transfer of Records, Retention Periods, Disposition Schedule, Roles, Responsibilities & Accountabilities*

### CONDITIONS:

Learners will be provided with the following:

- Sample forms
- Supplies and materials
- Properly ventilated & equipped classroom

### METHODOLOGIES:

- Individual work
- Lecture/discussion
- Quiz

### ASSESSMENT METHODS:

- Test/exam
- Critiquing

## LO3: SECURE RECORDS THROUGH PREVENTIVE AND PROTECTIVE MEASURES

### ASSESSMENT CRITERIA

- Security risks and incidents involving records are identified.
- Preventive and protective measures are formulated.
- Appropriate policies for security of records are formulated.

### CONTENTS:

- Records Security
  - Including *Hazards, Factors to Consider in Securing Records, Security Chains,*
- Classification of Records
- Protecting Records and Documents
- Policies
  - Including *Personnel, Location & Facilities, Management Support*

### CONDITIONS

Learners will be provided with the following:

- Supplies and materials
- Properly ventilated & equipped classroom

### METHODOLOGIES:

- Quiz
- Lecture/discussion

### ASSESSMENT METHODS:

- Test/exam
- Critiquing



|  |   |  |
|--|---|--|
| <i>COURSE TITLE</i>  | : | <b>ENTREPRENEURIAL AND BUSINESS MANAGEMENT</b>   |
| <i>TARGET GROUP</i>  | : | <b>General Manager</b>   |
| <i>COURSE DESCRIPTION</i>                                      | : | This course covers the knowledge, skills and attitudes required of the General Manager in developing the business and entrepreneurial activities of the cooperative. |
| <i>NOMINAL DURATION</i>  | : | <b>28 hours</b>  |
| <i>SUMMARY OF LEARNING OUTCOME (LO):</i>                       |   |  |
| Upon completion of the course, the learners should be able to: |   |  |
| LO1.   |   | Identify business opportunities and entrepreneurial activities for members.  |
| LO2.   |   | Develop business and entrepreneurial activities for members.   |
| LO3.   |   | Implement business and entrepreneurial activities for members.   |

### **LO1. IDENTIFY BUSINESS OPPORTUNITIES AND ENTREPRENEURIAL ACTIVITIES FOR MEMBERS**

#### **ASSESSMENT CRITERIA:**

- Needs of members are identified with a view to identifying business opportunities and entrepreneurial activities to be undertaken by the cooperative
- Resources and capacity of the cooperative to undertake business activities are analyzed.
- Business opportunities and entrepreneurial activities for members are pursued and undertaken.

#### **CONTENTS:**

- Member Analysis: Needs and Opportunities
- Internal Assessment: Resources, Capacities, Requirements
- Project Identification: Methods and Tools

#### **CONDITIONS**

The learners will be provided with the following:

- Case materials on Project Identification
- Member Analysis Tools
- Well ventilated and equipped classroom

#### **METHODOLOGIES:**

- Case Study
- Group work

#### **ASSESSMENT METHODS:**

- Oral Test
- Exam

## LO2: DEVELOP BUSINESS AND ENTREPRENEURIAL ACTIVITIES FOR MEMBERS

### ASSESSMENT CRITERIA:

- Business plan for identified projects is formulated.
- Project feasibility study is commissioned, if necessary.
- New plans and programs are recommended to and defended in the Board.
- Monitoring plan is developed based on performance indicators established.

### CONTENTS:

- Business Plan: Why, What and How
- Project Feasibility: What and Who
- Operational Plan
  - *Putting business or entrepreneurial activities identified into action.*

### CONDITIONS:

The learners will be provided with the following:

- Reference materials on Business Plan and Feasibility Study
- Well ventilated and equipped classroom

### METHODOLOGIES:

- Individual work
- Lecture/discussion

### ASSESSMENT METHODS:

- Test/exam
- Critiquing

## LO3: IMPLEMENT BUSINESS AND ENTREPRENEURIAL ACTIVITIES FOR MEMBERS

### ASSESSMENT CRITERIA:

- A communication program for new business and entrepreneurial activities is developed and implemented.
- Resources are mobilized.
- New business and entrepreneurial activities for members are implemented.
- Regular feedback from members is gathered.
- Monitoring plan is implemented.

### CONTENTS:

- Communicating Plans & Programs Effectively to Members
  - Including *Feedback Mechanism*
- Project Management & Implementation
  - *Business and entrepreneurial activities identified*
- Risk Identification and Mitigation
- Monitoring & Effective Action

### CONDITIONS:

Learners will be provided with the following:

- Reference materials on Project Management
- Project Monitoring Tool
- Well ventilated and equipped classroom

### METHODOLOGIES:

- Group work
- Lecture/discussion
- Individual work

### ASSESSMENT METHODS:

- Test/exam
- Critiquing



|  |   |  |
|--|---|--|
| <b>COURSE TITLE</b>  | : | <b>BASIC ACCOUNTING FOR NON-ACCOUNTANTS</b>  |
| <b>TARGET GROUP</b>  | : | <b>Treasurer, Audit Committee</b>  |
| <b>COURSE DESCRIPTION</b>                                      | : | This course covers the knowledge, skills and attitudes required of the Treasurer and a member of the Audit Committee in basic accounting for cooperatives. |
| <b>NOMINAL DURATION</b>  | : | <b>24 hours</b>  |
| <b>SUMMARY OF LEARNING OUTCOME (LO):</b>                       |   |  |
| Upon completion of the course, the learners should be able to: |   |  |
| LO1.   |   | Explain the Basic Accounting Concepts and Procedures.  |
| LO2.   |   | Explain the different Financial Statements and their significance.   |
| LO3.   |   | Apply the Standard Chart of Accounts to respective cooperatives.   |

### **LO1: EXPLAIN THE BASIC ACCOUNTING CONCEPTS AND PROCEDURES**

#### **ASSESSMENT CRITERIA:**

- Organizational structure of the coop is explained in terms of flow of authority, duties and responsibilities of different bodies.
- Accounting is defined and distinguished from bookkeeping.
- The accounting equation is adequately explained.
- The users of accounting information are identified.
- The accounting cycle is adequately explained.

#### **CONTENTS:**

- Organizational Structure of the Cooperative
  - Including *Flow of Authority, Duties & Responsibilities of Organizational Bodies*
- Principles of Accounting
  - Including *Flow of Information thru the Accounting System, Users of Information*
- Books of Accounts
  - Including *Journals, Ledger, T-Account, Concept of Debit & Credit*
- The Accounting Equation
- The Accounting Cycle Perspective

#### **CONDITIONS:**

Learners will be provided with the following:

- Handouts/reference materials
- Schematic diagram on specific flow of transaction with corresponding source documents and forms to be used (book of original entry, cash receipt, voucher [cash/check])
- Sample books of accounts and other forms
- Practice sets
- Supplies and materials
- Properly ventilated & equipped classroom



**METHODOLOGIES:**

- Individual work
- Lecture/discussion
- Exercises

**ASSESSMENT METHODS:**

- Pre-test/evaluation
- Test/exam
- Critiquing

**LO2: EXPLAIN THE DIFFERENT FINANCIAL STATEMENTS AND THEIR SIGNIFICANCE****ASSESSMENT CRITERIA:**

- The elements of the Financial Statements are properly explained.
- The different Financial Statements and their uses are defined.
- Statutory reserves, interest on share capital and patronage refund are computed.

**CONTENTS:**

- Understanding The Financial Statements
- The Trial Balance
- The Statement of Financial Condition
- The Statement of Operation
- The Statement of Cash Flows
- Computation of statutory reserves, interest on share capital and patronage refund

**CONDITIONS:**

Learners will be provided with the following:

- Sample Financial Statements
- Practice sets
- Supplies and materials
- Properly ventilated & equipped classroom

**METHODOLOGIES:**

- Individual work
- Lecture/discussion
- Exercise

**ASSESSMENT METHODS:**

- Test/exam
- Critiquing

**LO3: APPLY THE STANDARD CHART OF ACCOUNTS TO RESPECTIVE COOPERATIVES****ASSESSMENT CRITERIA:**

1. Standard chart of accounts for cooperatives are explained.
2. Accounts specific to different types of cooperatives are identified.
3. The nature of audited financial statements and their components are defined.

**CONTENTS:**

- SCA for cooperatives
- Audited Financial Statements  
Including *Management Responsibility, Representation, Cash Flow, Changes in Members' Equity, Notes to Financial Statements*

**CONDITIONS**

Learners will be provided with the following:

- Copy of SCA
- Supplies and materials
- Properly ventilated & equipped classroom

- Participants should bring copy of their audited financial statements

**METHODOLOGIES:**

- Individual work
- Lecture/discussion
- Quiz

**ASSESSMENT METHODS:**

- Test/exam
- Critiquing

|  |   |  |
|--|---|--|
| <i>COURSE TITLE</i>  | : | <b>INTERNAL CONTROL</b>  |
| <i>TARGET GROUP</i>  | : | <b>Audit Committee</b>   |
| <i>COURSE DESCRIPTION</i>  | : | This course covers the knowledge, skills and attitudes required of a member of the Audit Committee in performing effectively their roles and functions and in ensuring adequate internal control in the cooperative. |
| <i>NOMINAL DURATION</i>  | : | <b>24 hours</b>  |
| <i>SUMMARY OF LEARNING OUTCOME (LO):</i>                           |   |  |
| Upon completion of the course, the learners should be able to:     |   |  |
| LO1. Define the roles and functions of the audit committee.        |   |  |
| LO2. Explain the elements of an effective internal control system. |   |  |
| LO3. Implement an effective internal control and inventory system. |   |  |

### **LO1: DEFINE THE ROLES AND FUNCTIONS OF THE AUDIT COMMITTEE**

#### **ASSESSMENT CRITERIA:**

- The duties and responsibilities of the audit committee are fully explained.
- Internal audit is differentiated from external audit.
- Adequacy and effectiveness of internal control system is assessed.

#### **CONTENTS:**

- Roles & Functions of the Audit Committee
- Internal and External Audit
- The Internal Control System

#### **CONDITIONS:**

The learners will be provided with the following:

- Reference materials on Internal Control
- Internal Control Checklist
- Well ventilated and equipped classroom

#### **METHODOLOGIES:**

- Group work
- Lecture/discussion
- Quiz/Exercises

#### **ASSESSMENT METHODS:**

- Pre-Test
- Test/Exam
- Case Analysis



## LO2: EXPLAIN THE ELEMENTS OF AN EFFECTIVE INTERNAL CONTROL SYSTEM

### ASSESSMENT CRITERIA:

- Internal control system and its components are defined.
- Internal control standards are determined.
- Strengths and weaknesses in the internal control system are identified.

### CONTENTS:

- Internal Control: Why, What & How
  - Including components of *Accounting Control, Accounting System, Administrative Control*
- Types and Components of Internal Control System
- Internal Control Standards
- Internal Control Questionnaire

### CONDITIONS:

The learners will be provided with the following:

- Case materials on Internal Control
- Sample Internal Control Questionnaire
- Well ventilated and equipped classroom

### METHODOLOGIES:

- Case Study
- Group Discussion
- Exercises

### ASSESSMENT METHODS:

- Oral Test
- Exam

## LO3: IMPLEMENT AN EFFECTIVE INTERNAL CONTROL AND INVENTORY SYSTEM

### ASSESSMENT CRITERIA:

- Needs for internal control are identified.
- The inventory system for cooperatives is analyzed.
- Risks in the inventory system are identified and corrective action developed.
- An effective internal control and inventory system is put in place.

### CONTENTS:

- Internal Control
  - Including *Cash, Loans and Receivables, Investments, Property, Plant & Equipment, Prepaid Expenses & Deferred Charges, Liabilities, Members' Equity, Revenues/Sales, Expenses*
- Inventory System: Why, What & How
- Inventory System Questionnaire
- Implementing An Effective Internal Control & Inventory System
- Monitoring the Internal Control & Inventory System

### CONDITIONS:

Learners will be provided with the following:

- Case materials on Inventory System
- Inventory System Questionnaire
- Well ventilated and equipped classroom

**METHODOLOGIES:**

- Case Study
- Individual Work
- Exercises

**ASSESSMENT METHODS:**

- Test/exam
- Observation
- Critiquing

|   |   |  |
|---|---|--|
| <i>COURSE TITLE</i>   | : | <b>RULES FORMULATION</b>   |
| <i>TARGET GROUP</i>   | : | <b>Election Committee</b>  |
| <i>COURSE DESCRIPTION</i>                                     | : | This course is designed to develop the basic competencies of a member of the Election Committee in developing the election rules and guidelines. |
| <i>NOMINAL DURATION</i> :                                     |   | <b>16 hours</b>  |
| <i>SUMMARY OF LEARNING OUTCOME (LO):</i>                      |   |  |
| Upon completion of the course the learners should be able to: |   |  |
| LO1.  |   | Develop comprehensive election rules and guidelines.   |
| LO2.  |   | Communicate the approved rules and guidelines with members.  |
| LO3.  |   | Execute the approved election rules and guidelines.  |

## **LO1. DEVELOP COMPREHENSIVE ELECTION RULES AND GUIDELINES**

### **ASSESSMENT CRITERIA**

- The legal provisions relating to conduct of elections in cooperatives are reviewed.
- Elections rules and guidelines are drafted.
- Election rules and guidelines are presented to the Board for consultation.
- Election rules and guidelines are finalized with the Board's and other stakeholders' inputs.

### **CONTENTS**

- The Meaning & Practice of Democracy in Cooperatives
- Election Principles and Practices
- Drafting the Election Rules and Guidelines for the Cooperative

### **CONDITIONS**

Learners will be provided with the following:

- Sample Rules & Regulations for Election in Cooperatives
- Properly ventilated & equipped classroom

### **METHODOLOGIES:**

- Quiz
- Group work
- Lecture/discussion

### **ASSESSMENT METHODS:**

- Test/exam
- Observation

## **LO2. COMMUNICATE THE APPROVED RULES AND GUIDELINES WITH MEMBERS**

### **ASSESSMENT CRITERIA**

- Different ways of effectively communicating with members are planned.
- Approved election rules and regulations are well disseminated.

- Questions and issues raised by members are adequately clarified.

## CONTENTS

- Roles & Functions of the Election Committee and Other Officers (related to elections)
- Code of Ethics for the Election Committee
- Managing the Information Campaign

## CONDITIONS

Learners will be provided with the following:

- Sample Code of Ethics
- Properly ventilated & equipped classroom

### METHODOLOGIES:

- Individual work
- Group work
- Lecture/discussion

### ASSESSMENT METHODS:

- Test/exam
- Observation

## LO3. EXECUTE THE APPROVED ELECTION RULES AND GUIDELINES

## ASSESSMENT CRITERIA

- Approved election rules and guidelines are published.
- Voters' list is prepared.
- Election materials are prepared.
- Election is conducted and supervised.
- Election results are canvassed and certified.
- Winning candidates are proclaimed.
- Election protests are properly handled and settled.

## CONTENTS:

- Managing Democratic Elections
- Selection and Preparation of Candidates
- Handling Election Protests and Disputes

## CONDITIONS

Learners will be provided with the following:

- Reference materials on Member Democratic Control
- Properly ventilated & equipped classroom

### METHODOLOGIES:

- Quiz
- Group work
- Lecture/discussion

### ASSESSMENT METHODS:

- Test/exam
- Observation

|   |   |   |
|---|---|---|
| <i>COURSE TITLE</i>   | : | <b>COOPERATIVE STANDARDS</b>  |
| <i>TARGET GROUP</i>   | : | <b>Treasurer, Audit Committee and General Manager</b>   |
| <i>COURSE DESCRIPTION</i>                                     | : | This course is designed to develop and enhance the knowledge and skills of the Treasurer, Audit Committee and General Manager on the different cooperative standards prescribed by the CDA. |
| <i>NOMINAL DURATION</i>                                       | : | <b>16 hours</b>   |
| <i>SUMMARY OF LEARNING OUTCOMES (LO):</i>                     |   |   |
| Upon completion of the course the learners should be able to: |   |   |
| LO1.  |   | Explain the concepts and purposes of the prescribed Cooperative Standards.  |
| LO2.  |   | Explain the indicators and the accounts in relation to the operation and services of the cooperative.   |
| LO3.  |   | Analyze the operations of the cooperative based on the standards.   |

### **LO1: EXPLAIN THE CONCEPTS AND PURPOSES OF THE COOPERATIVE STANDARDS.**

#### **ASSESSMENT CRITERIA**

- The importance of the Standard Chart of Accounts and the Performance Standards is explained.
- The use and purposes of the standards are clearly explained.
- The standards are adopted in respective cooperatives.

#### **CONTENTS**

Concepts, Purposes and Use of:

- Standard Chart of Accounts for Cooperatives
- Performance Standards for Savings and Other type of Cooperatives with Credit Services (COOP-PESOS)
- Performance Standards (for other types of cooperatives )

#### **CONDITIONS**

Learners will be provided with the following:

- Reference materials on COOP PESOS and Performance Standards
- Properly ventilated & equipped classroom

#### **METHODOLOGIES:**

- Quiz
- Group work
- Lecture/discussion

#### **ASSESSMENT METHOD:**

- Test/exam





## **LO2. EXPLAIN THE INDICATORS AND THE ACCOUNTS IN RELATION TO THE OPERATION AND SERVICES OF THE COOPERATIVE**

### **ASSESSMENT CRITERIA**

- The different criteria and accounts set forth in the standards are identified.
- The use of the indicators and the specific accounts in relation to the operation of the cooperatives are explained.
- Standards of performance are computed.

### **CONTENTS:**

- COOP-PESOS (Computation & Application)
- Performance Standards (Computation & Application)
- SCA (Application for different types of cooperatives)

### **CONDITIONS**

Learners will be provided with the following:

- Reference materials
- Properly ventilated & equipped classroom
- Supplies and materials
- Practice Set

### **METHODOLOGIES:**

- Individual work
- Exercises
- Lecture/discussion

### **ASSESSMENT METHOD:**

- Test/exam

## **LO3 : ANALYZE THE OPERATIONS OF THE COOPERATIVE BASED ON THE STANDARDS**

### **ASSESSMENT CRITERIA**

- The performance of the cooperative using the standards is determined.
- Areas for improvement in the operations of the cooperative are identified.
- Courses of action are taken to improve operations.

### **CONTENTS:**

- Performance Review & Analysis
- Implementing Institutional and Operational Changes

### **CONDITIONS**

Learners will be provided with the following:

- Supplies and materials
- Properly ventilated & equipped classroom
- Participants should bring own coop's financial statements

### **METHODOLOGIES:**

- Individual work
- Group work
- Lecture/discussion

### **ASSESSMENT METHOD:**

- Test/exam
- Observation

