

## Certificate

This is to certify that the project work titled "An Analysis of social contribution of vyavasaya seva sahakari sangha by using social accounting techniques – A study conducted at vyavasaya seva sahakari sangha, Bhatkal" is an original record of field work done by Ms.Sneha Mastappa Naik with Registration No. 18C011230 in a partial fulfillment of the award of degree of Master of Commerce of the Karnatak University, Dharwad during 2019-20. The project satisfies the academic requirements in respect of project work prescribed for the Degree of Master of Commerce and is a record of her own independent work.

This project is based on the studies carried out by her, has not submitted to any other University or Institution for the award of any degree or diploma.

Project Guide (Prof. Bushra K .V)

Principal

(Prof. M.K. Shaikh)





## CERTIFICATE

This is to certify that Miss Sneha Mastappa Naik bearing Register no. 18C011230, M,COM student of Anjuman Arts, Science and Commerce college and PG Centre Bhatkal, has satisfactorily completed the project in Vyavasaya Seva Sahakari Sangha Niyamit, Bhatkal, on "An analysis of social contribution of Vyavasaya Seva Sahakari Sangha by using social accounting techniques- a study conducted at Vyavasaya Seva Sahakari Sangha'' for partial fulfillment of her degree in Masters in Commerce under Karnatak University Dharwad.

The effect put in by her in collecting the data and overall participation during the completion of project deserves highest appreciation. We congratulate her and wish all the success in her future endeavours.

Vyavasaya Seva Sahakari Sangha

Date: 22/09/20

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## **INTRODUCTION:**

A cooperative society is not a new concept. It prevails in all the countries, this is almost a universal concept. The cooperative society is active in all countries world wild and is represented in all the sectors including agriculture, food, finance, health care etc.

To protect the interest of weaker sections, the cooperative society is formed. It is voluntary association of persons, whose motive is the welfare of the members.

Social accounting may be defined as identification and reporting of business activities regarding social responsibility. Social accounting concept is the one of the important concept of management. It is the duty of Enterprise to do some social activities for completing their social responsibility.

The term social accounting is of recent origin and many other term like, social audit, socio-economic accounting, social cost benefit analysis, report on corporate social policies, social information system, social responsibility accounting are often interchangeably used for this. Now a days it is being realized that commercial of funds to a business unit is not sufficient to justify commitment of funds to a business unit. Rather evaluation will be complete only if it takes in to consideration social cost benefits associated with them.

#### **SCOPE OF THE STUDY:**

The scope of the study means the maximum extent of usefulness of study. The project report covers the analysis and performance of social accounting which principles has adopted.

### DIFFERENT ASPECTS WHICH HAVE BEEN COVERED UNDER THE SUBJECT MATTER OF THE REPORT ARE :

- Collection of information as per the requirement of subject matter
- Analysis part of information.
- Sequencing the information as per the use .
- Interpreting the data and giving recommendation.

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# **CONCLUSION:**

This study on social accounting provides basis for social benefit and social cost to be recognized and treated as being core to the success of the business. The reports should be prepared qualitatively and quantitatively and disclosed to better inform stakeholders.

The contribution of cooperative societies in banking sector increase in a greater extent. The V.S.S.S bank has created sector in Bhatkal. Its increased performance of year given the way to gain a self identity in its surrounding areas.

It has been 44 years since the establishment of V.S.S.S bank Bhatkal it has aimed to serve the poor people of society. The top management of bank is always developing strategies that hope with unexpected challenges to deliver products and services more efficiency.

Lastly to become the lending bank of region the V.S.S.S bank has benchmark its services to its major competitors in the industry on the market leader in the industry and provide a continuous mean of improvement in its exiting products and services while introducing new to the industry.