

SIXTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, MARCH 2021

(CUCBCSS—UG)

B.Com.

BCM 6B 15—CO-OPERATION SPECIALIZATION—IV CO-OPERATIVE MANAGEMENT
AND ADMINISTRATION

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A

*Answer all questions.
Each question carries 1 mark.*

A. Choose the correct answer :

1 In a co-operative society _____ is never allowed.

- | | |
|-------------|------------|
| a) Meeting. | b) Proxy. |
| c) Audit. | d) Voting. |

2 Salient features of Co-operative audit is :

- | | |
|-----------------|-------------------|
| a) Test audit. | b) Interim audit. |
| c) Final audit. | d) Cost audit. |

3 Decision of court is :

- | | |
|------------|-----------|
| a) Award. | b) Order. |
| c) Appeal. | d) Suit. |

4 The liquidator shall complete the winding up proceeding within a period of :

- | | |
|-------------|-------------|
| a) 2 years. | b) 1 year. |
| c) 5 years. | d) 3 years. |

5 The fund created for providing and maintaining the payment of dividend annually even when there is a loss is called :

- | | |
|----------------------|--------------------------------|
| a) Common good fund. | b) Education fund. |
| c) Reserve fund. | d) Dividend equalization fund. |

Turn over

B) Fill in the blanks :

- 6 General ledger is also called _____.
- 7 The final general body of a society is convened by _____.
- 8 Co-operative Management in India is called _____.
- 9 Audit of co-operative societies shall be conducted once in _____.
- 10 _____ is the finding or decision of arbitrator deciding a dispute.

(10 × 1 = 10 marks)

Section B (Short Answer Questions)

*Answer at least five questions.
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.*

- 11 What is surcharge ?
- 12 What is a special report ? When is it prepared ?
- 13 What is vouching ?
- 14 What is an appeal ?
- 15 What is inter co-operative solidarity ?
- 16 Mention the features of co-operative accounting.
- 17 What is administrative audit ?
- 18 What is co-operative education fund ?
- 19 What is scalar chain ?
- 20 What is risk fund ?

(5 × 4 = 20 marks)

Section C (Short Essays)

*Answer at least four questions.
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.*

- 21 What are the powers of a liquidator ?
- 22 State the rules governing the investments of funds of a society.

- 23 How reserves are created and maintained in co-operatives ?
- 24 Explain the features of co-operative management.
- 25 Discuss the qualities of a leader in a co-operative organization.
- 26 What are the liabilities of a co-operative auditor ?
- 27 State the rules regarding expulsion of a member.
- 28 Explain the procedures of election in the committee of co-operative societies.

(4 × 8 = 32 marks)

Section D (Long Essays)

*Answer any one question.
The question carries 18 marks.*

- 29 Discuss the various sources of funds of a co-operative society.
- 30 Explain how the principles of management apply in the management of a co-operative organization.
- 31 What is an audit report ? What are the various types and contents of it ?

(1 × 18 = 18 marks)

