

C 40437

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Name.....

Reg. No.....

**SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2023**

(CBCSS—UG)

B.Com.

BCM 6B 15—CO-OPERATIVE MANAGEMENT AND ADMINISTRATION  
(CO-OPERATION SPECIALISATION)

(2019 Admission onwards)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer all questions.**Each question carries 2 marks.**Ceiling 25 marks.*

1. What is Co-operative Tribunal ?
2. What is Co- operative Audit ?
3. What is leadership ?
4. What is Audit Fees ?
5. What is the Path goal theory of leadership ?
6. What is an Audit memorandum ?
7. What is Decree ?
8. Define co- operative management.
9. What is an Audit Programme ?
10. What is Vouching ?
11. What is Appeal ?
12. What is winding up in Co-operative society ?

**Turn over**

13. What is the by-law of cooperative society ?
14. What is a Triple column cash book ?
15. What is Audit classification ?

(15 × 2 = 30 marks ; ceiling 25 marks)

### Section B

*Each question carries 5 marks ; ceiling 35 marks.*

16. What are the importance's of co-operative societies ?
17. Explain the features of co-operative management.
18. What are the principal sources of funds of co- operative Societies ?
19. Discuss the provisions relating to Disposal of net profit.
20. Describe the winding up procedures of co- operative societies ?
21. Explain the treatment of overdue interest.
22. What types of books and registers are maintained by co-operatives ?
23. What are the state aids to co-operatives ?

(8 × 5 = 40 ; ceiling 35 marks)

### Section C

*Answer any two questions.*

*Each question carries 10 marks.*

24. What are the rights and duties of a co-operative auditor ?
25. Discuss the dispute settlement mechanism of co-operative societies.
26. What is the General body of Co-operative Society ? Explain its powers.

27. From the following particulars prepare receipts and disbursement statement of a service co-operative bank for the year ended 31<sup>st</sup> March 2020 :

<i>Item</i>	<i>Amount</i>	<i>Item</i>	<i>Amount</i>
Share capital collected	40,000	Loans to members	7,00,000
Share capital paid	10,000	Loan repaid by members	6,45,000
Deposits collected	1,60,000	Advance due by (Receipt)	2,10,000
Deposits paid	1,00,000	Advance due by (Paid)	2,00,000
Establishment and contingencies	90,000	Advance due by (Receipt)	2,00,000
Borrowing repaid to Dist. Co-op.Bank	7,20,000	Advance due to (Paid)	2,50,000
Borrowing repaid to Dist. Co-op.Bank	6,80,000	Miscellaneous income	74,500
Furniture	20,000	Interest on over dues	1,45,000
Withdrawals from the bank	10,00,000	Interest on loans received	2,00,000
Deposit to bank	11,10,000	Opening cash balance	9,500

(2 × 10 = 20 marks)