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Name.....

Reg. No.....

**SIXTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
MARCH 2025**

B.Com.

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

(Admissions Year—2019 Onwards)

Time : Two Hours and a Half

Maximum : 80 Marks

*Answers should be written in English only.***Section A***Short Answer questions.**(2 marks each ; Ceiling 25)*

1. What is representative General body ?
2. List Five state aids to co-operative society ?
3. What do you mean by supersession of committee ?
4. Define Dispute.
5. When a societies registration is cancelled ?
6. What is Day book ?
7. What is co-operative audit ?
8. What is audit programme ?
9. Write a note on Tribunal.
10. Define Auditing.
11. State the provision regarding the cost of enquiry.
12. What is Award ?
13. What is Principal State Partnership Fund ?

Turn over

14. List the types of Audit working papers.
15. State two benefits of computerized accounting system.

(15 × 2 = 30 Marks ; Max. 25 marks)

Section B

Paragraph questions (5 Marks each ; Ceiling 35 marks).

16. What are the business to be transacted in the Annual General body Meeting ?
17. What are the privileges of a co-operative society ?
18. Mention the powers of enquiry officers ?
19. Write a note on Path Goal leadership.
20. What are the statements and returns to be furnished by the society every year ?
21. State the purpose of co-operative Audit
22. Mention the provisions regarding the disposal of net profit of a cooperative society.
23. What are the purpose of audit programme ?

(8 × 5 = 40 Marks ; Max. 35 marks)

Section C

*Essay questions. Answer any **two** questions.*

(10 marks each).

24. Who is a liquidator ? Explain the powers of liquidators of a co-operative society.
25. Explain different forms of assistance given by the state to co-operatives.
26. Explain special features of co-operative audit.

27. From the following details of a co-operative society prepare trading and profit and loss account and balance sheet as on 31-12-2015. Closing stock as on that date was Rs. 48,000.

Receipt and payment statement for the year 2015

<i>Receipts</i>	<i>Amount</i>	<i>Payments</i>	<i>Amount</i>
Share Capital	... 2,40,000	Bank deposit	... 15,000
Entrance Fee	... 3,000	Shares in BCB	... 60,000
Borrowings	... 6,00,000	Loan to members	... 6,75,000
Loan to members	... 45,000	Furniture	... 4,500
Godown loan	... 3,00,000	Land	... 75,000
Godown subsidy	... 1,53,000	Godown	... 4,65,000
Interest	... 22,500	Salary	... 18,000
Sales	... 5,25,000	Carriage inward	... 2,000
Commission	... 1,050	Rent	... 3,600
Managerial subsidy	... 15,000	Purchases	... 5,55,000
		Freight	... 4,500
		Interest	... 15,000
		Cash	... 11,950
	<hr/> 19,04,550 <hr/>		<hr/> 19,04,550 <hr/>

(2 × 10 = 20 marks)