

D 140007

(Pages : 4)

Name.....

Reg. No.....

**SIXTH SEMESTER (CBCSS—U.G.) DEGREE EXAMINATION  
APRIL 2026**

B.Com.

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

(2020 Admission onwards)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Short Answer questions.**(2 marks each ; Ceiling 25)*

1. What is managing committee ?
2. What is Surcharge ?
3. Who is a Vigilance Officer ?
4. What is Subsidiary State Partnership Fund ?
5. Who is a liquidator ?
6. Write a note on Co-operative Education Fund ?
7. What is path goal theory of leadership ?
8. What is audit programme ?
9. State any *two* forms of state aids to co-operative society.
10. Write a note on Supervision of society ?
11. List out the statements and return to be submitted by the society every year.
12. State any *two* benefits of computerized accounting.
13. What is day book ?

**Turn over**

14. Write a note on liabilities of a co-operative auditor.
15. Write a note on Sec 57.

(15 × 2 = 30 marks ; Max. 25 marks)

### **Section B**

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

16. State the provisions regarding the disposal of net profit of a co-operative society.
17. What are the special features of co-operative accounting ?
18. State the difference between the audit of co-operative society and audit of Joint stock company.
19. What are the functions of managing committee ?
20. State the powers of general body of co-operative society.
21. Write a note on Appeal to tribunal.
22. When an enquiry may be ordered in a co-operative society ?
23. What is audit working papers and what are its types ?

(8 × 5 = 40 marks ; Max. 35 marks)

### **Section C**

*Essay questions. Answer any two questions.*

*(10 marks each)*

24. What is managing committee ? State the provisions regarding the supersession of the Committee.
25. Explain the provisions relating to the privileges of a co-operative society.
26. State the method of verification and valuation of the following items :
  - (a) Investment.
  - (b) Securities.
  - (c) Stock in trade.
  - (d) Sundry debtors.

27. The Receipts and Disbursement statement and other particulars are given below. Prepare the final accounts of the Consumer store.

Receipt and Disbursement statement for the year ending 31.03.2020 :

<i>Receipts</i>	<i>Amount</i>	<i>Payments</i>	<i>Amount</i>
Share capital	... 5,000	Sales Return	... 200
Entrance fee	... 50	Remittance to Bank	... 62,000
Trade Deposit	... 25,000	Trade deposit	... 20,000
Sales	... 2,20,000	Sundry debtors	... 45,000
Purchase return	... 5,000	Sundry creditors	... 20,000
Miscellaneous income	... 4,800	Building and Furniture	... 75,000
Withdraw from bank	... 10,000	Purchases	... 1,40,000
Commission	... 5,000	Establishment and	
Sundry creditors	... 27,000	contingency	... 24,000
Loan from CCB	... 50,000	Miscellaneous expenses	... 2,400
Staff security deposit	... 2,000	Loan repaid to CCB	... 3,200
Sundry debtors	... 40,000	Shares invested in CWS	... 1,000
		Closing balance	... 1,050
	_____		_____
	3,93,850		3,93,850
	_____		_____

*Adjustments :*

1. Closing stock—Rs. 10,000.
2. Depreciation on Building and Furniture 10 %.

**Turn over**

3. Reserve on Debtors—250.
4. Salaries Due—600.
5. Commission receivable—1,200
6. Interest due on CCB loan—2,400.

(10 × 2 = 20 marks)