

C 20470

(Pages : 2)

Name.....

Reg. No.....

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CBCSS-UG)

B.Com.

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

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

*Answer atleast **ten** questions.
Each question carries 3 marks.
All questions can be attended.
Overall ceiling 30.*

1. What is co-operative audit ?
2. What is co-operative education fund ?
3. What are the functions of co-operative societies ?
4. Who are the appointing authority of an auditor in a co-operative society ?
5. What are the Accounting system followed in a co-operative sector ?
6. What are the rights of an Auditor ?
7. What are the features of Professional management of co-operatives ?
8. What are the features of co-operative management ?
9. What do you mean by Credit co-operative society ?
10. What is co-operative tribunal ?
11. What is leadership in co-operatives ?
12. What is Audit memorandum ?
13. What is Vouching ?

Turn over

14. What are the principal sources of funds of co- operative Societies ?
15. What is Audit classification ?

(10 × 3 = 30 marks)

Section B

*Answer atleast **five** questions.
Each question carries 6 marks.
All questions can be attended.
Overall ceiling 30.*

16. What is NCCT ?
17. What do you mean by Co-operative management ?
18. Explain the treatment of overdue interest.
19. Discuss the problems in Co-operative societies.
20. What are the benefits of Computerized accounting systems ?
21. What are the special features of co-operative accounting ?
22. What is Concurrent audit ?
23. Mention the sources of funds in a co-operative society ?

(5 × 6 = 30 marks)

Section C

*Answer any **two** questions.
Each question carries 10 marks.*

24. Describe the winding up procedures of co-operative societies.
25. Define co-operative management. Explain the features of co-operative management.
26. Discuss the provisions relating to Disposal of net profit.
27. What are the rights and duties of a Co-operative auditor ?

(2 × 10 = 20 marks)

C 20470-A

(Pages : 4)

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

(2019 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes**Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

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

(Multiple Choice Questions for SDE Candidates)

1. Who is required to maintain the minutes book of a Society ?
(A) Secretary. (B) Treasurer.
(C) Managing Committee. (D) Registrar.
2. What are the Bye-Laws of a Society ?
(A) Rules. (B) Acts.
(C) Constitution. (D) General Body.
3. Who has limited liability in the co-operative society ?
(A) Managing Committee. (B) Registrar.
(C) Members. (D) Secretary.
4. Annual General Body meeting of a co-operative Society should be convened within _____ from the close of the financial year.
(A) 1 year. (B) 6 months.
(C) 3 months. (D) 9 months.
5. Who is required to maintain the minutes book of a Society ?
(A) Secretary. (B) Treasurer.
(C) Managing Committee. (D) Registrar.
6. What is the role of the managing committee in co-operative society ?
(A) Admission and Allocation of Shares. (B) Maintaining Daily Books.
(C) Issuing Vouchers. (D) None of the above.
7. Who is responsible for interest rates on deposits in co-operative society ?
(A) Members. (B) Registrar.
(C) President. (D) Managing Committee.

8. The ————— would also include evaluating the organizational structure used to take decisions by the managers.
- (A) Annual General Meeting. (B) Board of Directors meeting.
(C) Operational meetings. (D) All meetings.
9. Where it is possible written notice must be sent to all members at their official addresses at least ————— prior to annual and extraordinary general meetings.
- (A) One month. (B) Two months.
(C) Three months. (D) One week.
10. NCUI stands for —————.
- (A) National Co-operative Union of India.
(B) National Co-operation Under India.
(C) National Centre Under India.
(D) National Council Under India.
11. ————— is the art of recording all the business transactions in the books of account and is mainly related to books of original entry as well as the ledger ?
- (A) Book keeping. (B) Accountancy.
(C) Auditing. (D) All of the above.
12. Every society shall maintain ————— showing deposits and other borrowings of all kinds.
- (A) General Ledger.
(B) Ledger of Borrowing.
(C) Register of Monthly Receipts and Disbursement.
(D) None of the above.
13. In the case of issuing loans, ————— showing the number and date of disbursement of each loan issued to members the amount of loan, the purpose for which it is granted and the date or dates of repayment, distinguishing principal and interest.
- (A) Loan Ledger.
(B) Ledger of Borrowing.
(C) Register of Monthly Receipts and Disbursement.
(D) Suspense Account Register.

Turn over

14. In the case of a society with unlimited liability, property statement of members showing the assets and liabilities of each individual member on the date of his admission with full details of the property including the survey number of the lands, is kept in _____.
(A) Liability Register. (B) Loan Ledger.
(C) Suspense Account Register. (D) Register of Declaration.
15. Every balance sheet of a co-operative society shall give _____ view of the state of affairs of the society as at the end of the Co-operative year.
(A) A true and fair. (B) Actual.
(C) Fair. (D) Overall.
16. A statement which contains a classified summary or list of all closing balances of the General Ledger is known as the _____.
(A) Profit and Loss account. (B) Balance Sheet.
(C) Trial balance. (D) Receipts and Payments.
17. The odd one out in the following is _____.
(A) Fuel, Oil Electricity and other power charges.
(B) Store and spare parts consumed.
(C) Direct or indirect labour.
(D) Cost of goods purchased.
18. Cost of goods purchased, Net sale proceeds, Value of closing stock are shown in _____.
(A) Profit and Loss Account. (B) Trading Account.
(C) Manufacturing Account. (D) Balance sheet.
19. The replacement value of an asset is _____.
(A) The estimated amount that the assets would fetch, if sold or disposed off.
(B) The amount that is estimated to replace the asset.
(C) The amount that an asset costs, when purchased or acquired, less the provisions made for depreciation since its acquisition.
(D) All of the above.
20. _____ assets are those of a fixed nature and are gradually exhausted and used up in the course of working, such as a mine or quarry.
(A) Current. (B) Wasting.
(C) Floating. (D) Both (A) and (C)