

C 1023

(Pages : 3)

Name.....

Reg. No.....

**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)

**SIXTH SEMESTER B.Com. DEGREE (UG-CCSS) EXAMINATION, APRIL 2016**  
(SDE)

**BC 6B 15(C)—CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

Time : Two Hours and Forty-five Minutes

Maximum : 27 Weightage

*Answer only in English.*

**Part B**

**Section A**

I. Short Answer Questions. Answer *all* nine questions. Each question carries a weightage of 1 :

- 1 What is co-operative management ?
- 2 Define planning.
- 3 What is co-operative education ?
- 4 Expand the term NCCT.
- 5 What is co-operative accounting ?
- 6 What is profit and loss appropriation account ?
- 7 What is the meaning of decision making ?
- 8 What is computerized accounting system ?
- 9 Mention the names of accounts prepared under co-operative accounting system.

(9 × 1 = 9 weightage)

**Section B**

II. Short Essay or Paragraph Questions. Answer any *five* out of seven questions. Each question carries a weightage of 2 :

- 10 Explain the nature of co-operative accounting.
- 11 Differentiate between co-operative audit and general audit.
- 12 What are the steps of co-operative decision making ?
- 13 Describe about the role and functions of general body.
- 14 What are the functions of State Co-operative Union ?
- 15 What is need and importance of co-operative education ?
- 16 Briefly explain about NCIU.

(5 × 2 = 10 weightage)

**Turn over**

## Section C

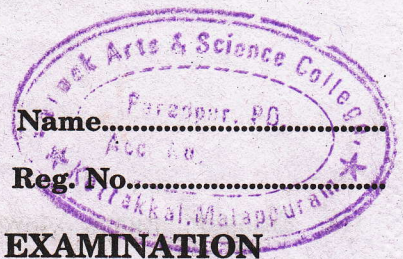
III. Essay Type Questions. Answer any *two* out of three questions. Each question carries a weightage of 4 :

- 17 Explain the duties, rights and responsibilities of co-operative auditor.
- 18 Briefly explain co-operative management functions.
- 19 What are the books and registers maintained by co-operatives ?

(2 × 4 = 8 weightage)

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(Pages : 2)



**SIXTH SEMESTER B.Com. DEGREE (UG-CCSS) EXAMINATION  
MARCH/APRIL 2015**

(SDE)

Core Course

**BC 6B 15(C)—CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

Time : Two Hours and Forty-five Minutes

Maximum : 27 Weightage

*Answer only in English.*

**Part B**

**Section A**

I. Short answer type questions. Answer *all* the nine questions :

- 1 What is representative general body ?
- 2 Who is an honorary secretary ?
- 3 What do you mean by accounting concept ?
- 4 What is rough cash chitta ?
- 5 What is reserve fund ?
- 6 Write a note on NCCT.
- 7 State the importance of follow up action.
- 8 Who is a Laissez fair leader ?
- 9 Enumerate the books which are to be maintained by a co-operative society.

(9 × 1 = 9 weightage)

**Section B**

II. Short essay or Paragraph questions. Answer any *five* questions :

- 10 State the purposes for which Annual General Body Meeting is held.
- 11 State and explain the features of co-operative management.
- 12 Explain the main features decision-making in co-operative management.
- 13 Discuss the need for co-operative education.
- 14 What is NCUI ? State its functions.
- 15 State the objectives of co-operative audit.
- 16 Write a note on VAMNICOM.

(5 × 2 = 10 weightage)

**Turn over**

## Section C

III. Essay questions. Answer any *two* questions :

- 17 What are the duties and responsibilities of a secretary in co-operative society ?
- 18 Explain briefly the various books and registers to kept by a co-operative society.
- 19 From the following particulars of a central co-operative society prepare receipts and disbursement statement for the year ended 31 March 2001 :—
  - 1 Received Rs. 1,00,000 from government towards share capital contribution and returned Rs. 25,000 to members on account of withdrawal of membership.
  - 2 Fixed deposits accepted Rs. 12,00,000 and refunded Rs. 2,50,000.
  - 3 Recurring deposits received Rs. 3,00,000 and refunded Rs. 1,50,000.
  - 4 Savings account receipt Rs. 5,00,000 and payments Rs. 2,00,000.
  - 5 Loan received from State Co-operative Bank Rs. 10,00,000 and repaid to SCB Rs. 4,00,000.
  - 6 Loans collected from members Rs. 8,00,000 and loans issued to members Rs. 6,00,000.
  - 7 Land acquired Rs. 14,00,000.
  - 8 Salary paid Rs. 2,50,000.
  - 9 Salary advance collected from members Rs. 30,000.
  - 10 Admission fee collected Rs. 20,000.
  - 11 Interest on loan collected Rs. 50,000.
  - 12 Purchase of Government Promissory notes Rs. 1,00,000.
  - 13 Subsidy and donations received Rs. 75,000.
  - 14 Maintenance for vehicle and buildings Rs. 1,50,000.
  - 15 Furniture account shows a payment of Rs. 1,00,000.
  - 16 Balance of March 2012 Rs. 1,20,000.

(2 × 4 = 8 weightage)

C 61408

(Pages : 2)

Name.....

Reg. No.....

**SIXTH SEMESTER B.Com. DEGREE (UG-CCSS) EXAMINATION  
APRIL 2014**

(SDE)

**BC 6B 15—CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

Time : Two Hours and Forty-five Minutes

Maximum : 27 Weightage

*Answers should be written only in English.*

**Part B**

**SECTION A**

I. Short Answer Type Questions. Answer *all* questions :

- 1 What is follow-up action ?
- 2 Define Motivation.
- 3 What do you mean by last general body ?
- 4 What is programmed decision ?
- 5 What is NCCT ?
- 6 Write a note on co-operative education.
- 7 Explain the circumstances in which representative general body can be constituted.
- 8 What is internal control ?
- 9 Enumerate the various types of special ledgers to be maintained by a co-operative society.

(9 × 1 = 9 weightage)

**SECTION B**

II. Short Essay or Paragraph Questions. Answer any *five* out of seven questions :

- 10 Write a note on First general body of co-operative society and the business transacted in it.
- 11 State and explain the role of co-operative management.
- 12 Explain the steps involved in decision-making.
- 13 Explain the accounting concepts applicable to co-operative accounting.
- 14 What is NCUI ? State its functions.
- 15 State the powers and duties of the president of a co-operative society.
- 16 Write a note on NCCE.

(5 × 2 = 10 weightage)

**Turn over**



## SECTION C

III. Essay Questions. Answer any *two* out of three questions :

- 17 Discuss the powers and functions of general body of a co-operative society.
- 18 Give a brief account of the co-operative education and training in India.
- 19 From the following particulars of a co-operative society, prepare Trading, Profit and Loss Account and Balance Sheet as on 31st March 2014 :

## Balance Sheet as on 31st March 2013

<i>Liabilities</i>		<i>Assets</i>	
	Rs.		Rs.
Share Capital	... 32,000	Cash in hand	... 24,000
Reserves	... 8,000	Loans	... 40,000
Deposits	... 20,000	Securities	... 8,000
Bank borrowing	... 32,000	Bank balance	... 4,000
Creditors	... 12,000	Stock	... 16,000
P/L a/c	... 8,000	Furniture	... 12,000
		Motor car	... 8,000
Total	... <u>1,12,000</u>	Total	... <u>1,12,000</u>

Adjustments :

- (i) Depreciation on furniture—200.
- (ii) Closing stock—28,000.
- (iii) Bad debts included in loan—2,000.
- (iv) Depreciation on motor car—200.

## R &amp; D Statement for the year ending 31st March 2014

	Rs.		Rs.
Opening cash	... 24,000	Loan paid to CCB	... 40,000
Loan from CCB	... 64,000	Loan advanced to members	... 60,000
Loan recovered from members	... 36,000	Deposit refunded	... 12,000
Interest received from members	... 20,000	Interest paid to bank	... 16,000
Deposit received	... 24,000	Godown construction	... 16,000
Dividend received	... 4,000	Salary	... 8,000
Godown loan from Government	... 24,000	Office expenses	... 4,000
Subsidy on godown	... 4,000	Wages paid	... 8,000
Sales	... 60,000	Purchases	... 52,000
		Deposited in bank	... 16,000
		Cash closing balance	... 28,000
	<u>2,60,000</u>		<u>2,60,000</u>

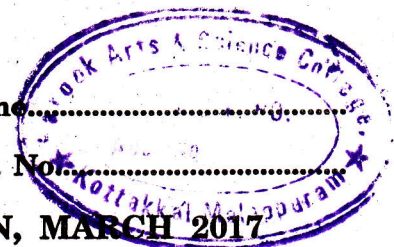
(2 × 4 = 8 weightage)

C 21042

(Pages : 2)

Name.....

Reg. No.....



**SIXTH SEMESTER B.Com. DEGREE EXAMINATION, MARCH 2017**

(CUCBCSS-UG)

BCM 6B 15—CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

Time : Three Hours

Maximum : 80 Marks

**Part I**

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

Choose the most appreciate answer from the following

1. The Co-operative Department is headed by \_\_\_\_\_.  
(a) Secretary. (b) President.  
(c) Registrar. (d) Managing Director.
2. The day to day management of a co-operative society is done by \_\_\_\_\_.  
(a) Board of Directors. (b) General body.  
(c) Registrar. (d) Members.
3. In a primary society, the trial balance is known as \_\_\_\_\_.  
(a) Day book. (b) Minute book.  
(c) Ledge. (d) Receipts and disbursement statement.
4. Transparency, accountability, predictability and participation are the four pillars of \_\_\_\_\_.  
(a) Governance. (b) Leadership.  
(c) Motivation. (d) Record Keeping.
5. In Kerala the portfolio of co-operation is included under the Ministry of \_\_\_\_\_.  
(a) Industry. (b) Agriculture.  
(c) Foreign affairs. (d) Co-opration.

Fill in the blanks with appropriate answers.

6. The structure of a co-operative is \_\_\_\_\_.
7. In a co-operative organization owner and manager are \_\_\_\_\_.
8. Registrar of co-operative societies is appointed by \_\_\_\_\_.
9. In a co-operative society, audit is the primary responsibility of \_\_\_\_\_.
10. The policy decisions of the society are taken by \_\_\_\_\_.

(10 × 1 = 10 marks)

**Turn over**

**Part II**

*Answer any eight questions.  
Each question carries 2 marks.*

11. Define co-operative management.
12. What is receipts and disbursement account ?
13. What is winding up of co-operative societies ?
14. What is minute book ?
15. What is a co-operative year ?
16. Explain democratic control.
17. Write note on verification of assets and liabilities.
18. Explain the role of leadership in co-operatives ?
19. Who is the final authority in a co-operative society ?
20. What is audit certificate ?

(8 × 2 = 16 marks)

**Part III**

*Answer any six questions.  
Each question carries 4 marks.*

21. List out the books of accounts required to be maintained by a co-operative society.
22. What is representative general body ?
23. What is path-goal theory of leadership ?
24. Draft a specimen form of audit report.
25. Explain the manner of disposal of surplus of a co-operative society.
26. How do you treat overdue interest in co-operative societies ?
27. Is professionalized management in required in co-operatives.
28. State the objectives of co-operative management.

(6 × 4 = 24 marks)

**Part IV**

*Answer any two question.  
Each question carries 15 marks.*

29. Explain briefly the special features of co-operative accounting.
30. What is co-operative balance sheet ? Prepare a specimen co-operative balance sheet with imaginary figures.
31. What is co-operative audit ? Explain the features of audit of co-operative society.

(2 × 15 = 30 marks)

**SIXTH SEMESTER B.Com. DEGREE EXAMINATION, MARCH/APRIL 2018**

(CUCBCSS—UG)

BCM 6B 15—CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

Time : Three Hours

Maximum : 80 Marks

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

Choose the most appropriate answer from the following :

1. The day to day management of a co-operative society is done by \_\_\_\_\_.

- (a) Board of Directors.                      (b) General body.  
(b) Registrar.                                      (d) Members.

2. The structure of a co-operative is \_\_\_\_\_.

- (a) Federal.                                      (b) Unitary.  
(c) Unilateral.                                      (d) Single.

3. The objective of co-operative management is \_\_\_\_\_.

- (a) Maximize profit.  
(b) Giving better quality service to members.  
(c) Keeping of proper accounts.  
(d) Follow the directions of the Registrar.

4. Co-operative leadership consists of \_\_\_\_\_.

- (a) Member leader only.  
(b) Management leader only.  
(c) Member-Management leaders .  
(d) Official and non-official leaders.

5. The policy decisions of the society are taken by \_\_\_\_\_.

- (a) Enlightened members.                      (b) Literate members.  
(c) Politicized members.                      (d) Educated members.

**Turn over**

Fill in the blanks with appropriate answers :

6. In a co-operative organization owner and manager are \_\_\_\_\_.
7. Transparency, accountability, predictability and participation are the four pillars of \_\_\_\_\_.
8. Registrar of co-operative societies is appointed by \_\_\_\_\_.
9. In a primary society, the trial balance is known as \_\_\_\_\_.
10. In a co-operative society, audit is the primary responsibility of \_\_\_\_\_.

(10 × 1 = 10 marks)

### Part II

*Answer any eight questions.  
Each question carries 2 marks.*

11. Define co-operative management.
12. What is a co-operative year?
13. Explain democratic control.
14. Define vouching.
15. What is co-operative leadership ?
16. What is co-operative audit ?
17. What is audit-certificate ?
18. What is appeal ?
19. What do you meant by receipts and disbursement account ?
20. What is day book ?

(8 × 2 = 16 marks)

### Part III

*Answer any six questions.  
Each question carries 4 marks.*

21. Write a note on audit programme.
22. What is path-goal theory of leadership ?
23. State the unique features of co-operative management.
24. Explain the treatment of overdue interest in co-operative societies.

25. What are the powers of general body of a co-operative society ?
26. Explain democracy and its importance in co-operatives.
27. State the objectives of co-operative management.
28. How is profit distributed by a co-operative society ?

(6 × 4 = 24 marks)

#### Part IV

*Answer any two questions.*

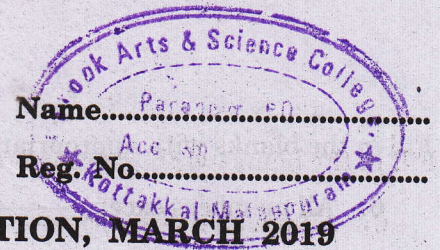
*Each question carries 15 marks.*

29. Explain the importance of professionalized management in co-operatives.
30. Explain briefly the special features of co-operative accounting.
31. Explain the different books of accounts and registers maintained by a co-operative society.

(2 × 15 = 30 marks)

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(Pages : 3)



SIXTH SEMESTER B.Com. DEGREE EXAMINATION, MARCH 2019

(CUCBCSS)

B.Com.

BCM 6B 15—CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

Choose the most appropriate answer form the following :

1. The cochin Co-operative Act was passed in the year \_\_\_\_\_.  
(a) 1913. (b) 1924.  
(c) 1912. (d) 1919.
2. Who is appointing the returning officer for the election of co-operative society ?  
(a) Government. (b) Registrar.  
(c) Managing Director. (d) Secretary.
3. \_\_\_\_\_ is the head of the Administrative Management.  
(a) Secretary. (b) Registrar.  
(c) Director. (d) President..
4. During the process of winding up the assets and properties of the society will be under the custody of \_\_\_\_\_.  
(a) Registrar. (b) Government.  
(c) Liquidator. (d) Arbitrator.
5. The section that deals with the audit of the society in the Co-operative Society Act is sec \_\_\_\_\_.  
(a) Sec. 54. (b) Se. 66.  
(c) Sec. 63. (d) Se. 28.

Turn over

Fill in the blanks with appropriate Answers :

6. All members except \_\_\_\_\_ members are entitled to attend the general body meeting.
7. The Adhoc committee will be in power for \_\_\_\_\_ months from the date of registration.
8. A liquidator is appointed by \_\_\_\_\_ ?
9. In the case of a coir co-operative society the audit fee is calculated on the basis of \_\_\_\_\_.
10. The director of Co-operative audit shall be under the control of \_\_\_\_\_.

(10 × 1 = 10 marks)

### Part II

*Answer any **eight** questions.  
Each question carries 2 marks.*

11. What do you mean by representative general body ?
12. What is Adhoc committee ?
13. What is the procedure for supersession ?
14. Who are paid secretary and honorary secretary ?
15. What is the rule applicable to a Co-operative Society regarding exemptions of stamp duty ?
16. What is unity of command ?
17. Explain the role of leadership in Co-operatives ?
18. What is final authority ?
19. What is a bye law ?
20. What is limited liability ?

(8 × 2 = 16 marks)

### Part III

*Answer any **six** questions.  
Each question carries 4 marks.*

21. What are the things to be satisfied by the registrar while scrutinizing the application for registration?
22. Explain the subject matter of byelaws.
23. What is the procedure for getting membership in a Co-operative Society ?



24. Give any six rights of a member ?
25. Explain the liquidation procedure ?
26. What are the procedures to be followed by the arbitrator ?
27. What are circumstances in which the registrar can order for an enquiry ?
28. What do you mean by audit memorandum ? What are its contents ?

(6 × 4 = 24 marks)

#### **Part IV**

*Answer any two questions.  
Each question carries 15 marks.*

29. What are the features of Co-operative accounting ?
30. Explain the office, duties and qualification of Co-operative Society secretary.
31. What are the powers and functions of managing committee ?

(2 × 15 = 30 marks)

**SIXTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, MARCH 2020**

(CUCBCSS—UG)

B.Com.

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

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

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

Choose the most appropriate answer from the following :

1. \_\_\_\_\_ is considered as the Supreme authority of a co-operative society general body.  
(A) General body. (B) Registrar.  
(C) Secretary. (D) Government.
2. The term of the managing committee of a Co-operative Society shall not exceed \_\_\_\_\_ years.  
(A) 3. (B) 4.  
(C) 7. (D) 5.
3. The items transacted in the meeting of a society are called \_\_\_\_\_.  
(A) Quorum. (B) Agenda.  
(C) Minutes. (D) Register.
4. A claim by a surety against the principal debtor is an example of \_\_\_\_\_ ?  
(A) Complaint. (B) Dispute.  
(C) Grievance. (D) Liquidation.
5. In case of credit societies the audit fee is calculated on the basis of \_\_\_\_\_.  
(A) Sales. (B) Total Net worth.  
(C) Working capital. (D) Stock.

**Turn over**

Fill in the blanks with appropriate answers :

6. A liquidator is appointed by \_\_\_\_\_ ?
7. A report in the prescribed format submitted to the registrar after the audit of the society by the auditor is called \_\_\_\_\_ ?
8. \_\_\_\_\_ is a separate fund established by a central bank with the money received from the apex bank.
9. Two columns are provided on each side of the day book of society such as cash and \_\_\_\_\_.
10. The minimum number of members to form a Co-operative Society in Kerala is \_\_\_\_\_.

(10 × 1 = 10 marks)

### Part II

*Answer any eight questions.*

*Each question carries 2 marks.*

11. What do you mean by arbitration ?
12. Who is a liquidator ?
13. What is path goal theory of leadership ?
14. Who is an associate member of the society ?
15. What are the restrictions on loan by a co-operative bank ?
16. Differentiate between financial audit and administrative audit.
17. What is span of control ?
18. What do you mean by representative general body ?
19. What is surcharge order ?
20. What are the societies exempted from the payment of audit fees ?

(8 × 2 = 16 marks)

### Part III

*Answer any six questions.*

*Each question carries 4 marks.*

21. What are the things to be satisfied by the registrar while scrutinizing the application for registration ?
22. Draft a specimen form of audit report.
23. Explain the disposal of net profit of a society.
24. Explain the rules relating to the provident fund of the society.

25. Explain the final accounting system followed by co-operative society.
26. What are the procedures to be followed by the arbitrator ?
27. What are the contents of audit memorandum ?
28. What is the procedure for getting membership in a co-operative society ?

(6 × 4 = 24 marks)

#### Part IV

*Answer any two questions.*

*Each question carries 15 marks.*

29. Explain the powers of the director of co-operative audit and the audit procedures.
30. Explain the rules relating to Gratuity and the investment of reserve funds.
31. Explain the Receipts and disbursement statement with specimen example of imaginary figures.  
What are the peculiarities of the final accounts of co-operative societies ?

(2 × 15 = 30 marks)