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(Pages : 2)

Name.....

Reg. No.....

**SIXTH SEMESTER U.G. (CBCSS—UG) DEGREE EXAMINATION  
MARCH 2024**

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 NCCT ?
2. What is co- operative audit ?
3. What are the systems of accounting followed in the co-operative sector ?
4. Explain the treatment of overdue interest.
5. What is a Triple column cash book ?
6. What is an Audit programme ?
7. Mention the sources of funds in a co-operative society ?
8. What do you mean by Co-operative management ?
9. What Qualification of an Auditor ?
10. What is a credit co-operative society.
11. What is co -operative education fund ?
12. What do you mean by Decree ?
13. What are the functions of cooperative societies ?
14. What is Bye-laws of cooperative society ?
15. Who appoints an auditor in a cooperative society ?

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

**Turn over**

**Section B**

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

16. What are the rights of an Auditor ?
17. Explain the features of co-operative management.
18. What types of books and registers are maintained by co-operatives ?
19. What are the features of Professional management of co-operatives ?
20. What is Audit classification ?
21. Explain the duties of an auditor in relation to valuation of assets of co-operative societies.
22. Explain the Path goal theory of leadership.
23. Explain the Procedure for execution of awards in the co-operative sector.

(8 × 5 = 40 ; ceiling 35 marks)

**Section C**

*Answer any two questions.*

*Each question carries 10 marks.*

24. What are the problems of organising a Co-operative society ?
25. Explain the properties and funds of co-operatives.
26. Describe the winding up procedures of co- operative societies.
27. Prepare receipts and disbursement statements of a service co-operative bank for the year ended 31<sup>st</sup> March 2021.

<i>Item</i>	<i>Amount</i>	<i>Item</i>	<i>Amount</i>
	<i>Rs.</i>		<i>Rs.</i>
Share capital collected ...	4,000	Loans to members ...	7,000
Share capital paid ...	1,000	Loan repaid by members ...	64,500
Deposits collected ...	16,000	Advance due by (Receipt) ...	21,000
Deposits paid ...	1,000	Advance due by (Paid) ...	20,000
Establishment and contingencies	9000	Advance due by (Receipt) ...	20,000
Borrowing repaid to Dist.		Advance due to (Paid) ...	2,500
Co-op.Bank ...	72,000	Miscellaneous income ...	7,450
Borrowing repaid to Dist. Co-op. Bank	68,000	Interest on over dues ...	14,500
Furniture ...	2,000	Interest on loans received ...	20,000
Withdrawals from the bank ...	1,00,000	Opening cash balance ...	950
Deposit to bank ...	1,10,000		

(2 × 10 = 20 marks)