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(Pages : 3)

Name.....

Reg. No.....

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)