

C 20470

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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)