



K22U 0339

Reg. No. :

Name :



VI Semester B.Com. Degree (CBCSS – OBE – Regular)
Examination, April 2022
(2019 Admission)

Core Course
6B16 COM : CO-OPERATION – IV
Co-operative Accounting and Legislations

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **any six** questions from the following. **Each** question carries **1** mark.

1. Explain “Co-operative Arbitration Court”.
2. What do you mean by Co-operative Audit ?
3. Explain Section 6 of Kerala Chitties Act 1975.
4. What do you mean by “Receipt and Payment System” ?
5. Make a note on “Primary Evidence” as per the Section 62 of the Indian Evidence Act.
6. What is Day Book ?
7. What is “Order” ?
8. What is “Offences” as per Indian Penal Code 1860 ? (6×1=6)

PART – B

Answer **any six** questions from the following. **Each** question carries **3** marks.

9. Briefly explain the term “Appropriation”.
10. “Co-operative Audit is an essential for the best performance of Co-operative unit”. Explain the statement with the background of objectives of Co-operative Audit.
11. Make a note on Section 68 – “Mode of Communication of orders and decisions in disputes”.

P.T.O.



12. "Audit of Co-operative society is entirely different from audit of Joint Stock companies". Is it? Why?
13. Make a note on "Co-operative Ombudsman".
14. Make a note on "State Cooperative Union in Kerala".
15. What are the statements and schedules prepared by the Co-operative Society after receiving the Audit intimation?
16. Explain the procedure to be followed by the Arbitrator as per Sub rule 7 and 8.
(6×3=18)

PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Explain the "Procedure of Issue of Summons" under CPC 1908.
18. "National Co-operative Union of India promotes and develops the co-operative movement in India". Justify the statement by explaining the objectives and functions of NCU.
19. The Receipts and Disbursements statement and other particulars of a co-operative Super Market are given below, prepare the T and P and L Account and Balance Sheet of the Super Market.

Receipts	Amount Rs.	Payments	Amount Rs.
Share Capital	50,000	Trade Deposit	2,00,000
Entrance Fees	500	Sundry Debtors	4,60,000
Income	48,000	Creditors	2,00,000
Sundry Creditors	2,70,000	Land and Building	6,00,000
Sundry Debtors	4,00,000	Purchases	9,00,000
Sales	18,00,000	Loan repaid to Kerala Bank	1,40,000
Withdrawn from Bank	25,000	Miscellaneous Expenses	12,000
Loan from Kerala Bank	3,20,000	Remittance to Bank	14,600
		Establishments	3,76,000
		Closing Balance	10,900
Total	29,13,500	Total	29,13,500

Adjustments : a) Closing Stock Rs. 22,300/-, b) Salary and Wages Due Rs. 7,000/-, c) Depreciation on Land and Building @ 12%, d) Commission receivable due Rs. 53,000/-. Interest due on Bank loan from Kerala Bank Rs. 6,300/-.
(2×8=16)