Reg. No. : ....

Name : ....

VI Semester B.Com. Degree (CBCSS-Reg./Supple./Improv.) Examination, April 2019
(2014 – Admission Onwards)
Core Course
Optional A) Co-operation-IV
6B19 COM : CO-OPERATIVE ACCOUNTING AND LEGISLATIONS

Time : 3 Hours   Max. Marks : 40

PART – A

This Part consists of **four** questions carrying ½ marks **each**. Answer **all** questions in **one** word.

1. What are the powers of Co-operative tribunal ?

2. Which is the headquarter of NCUI ?

3. Point out any four books and registers to be maintained by a Co-operative society.

4. What do you mean by arbitration court ?   (½×4=2)

PART – B

Answer **any four** questions in **one** or **two** sentences **each. Each** question carries **one** mark **each**.

5. What is Kerala State Co-operative union ?

6. What is the liability of a Co-operative auditor ?

7. List out the contents in audit note book.

8. Give any two purposes of audit working papers.

9. What is receipts and payments statements ?

10. What are the main functions of Kerala State Co-operative union ?   (1×4=4)

P.T.O.

PART – C

Answer **any six** questions. Answer should **not** exceed **one** page **each**.
Each question carries **three** marks **each**.

11. Explain about constitution and function of tribunal.

12. Briefly explain about NCUI.

13. Explain cognizance of offences.

14. Revision by tribunal-explain its formalities.

15. What are the provisions for enforcement of award ?

16. List out the contents involved in audit working programme.

17. Point out any three differences between receipts and payment account and trial balance.

18. What are the different types of audit programs ?   (3×6=18)

PART – D

Answer **any two** questions. Answer should **not** exceed **four** pages **each**. **Each** question carries **eight** marks **each**.

19. Briefly explain the books and registers maintained by a Co-operative society.

20. What is Co-operative tribunal ? Explain its constitution and functions.

21. Explain about Kerala State Co-operative union.   (8×2=16)

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