



K18U 0178

Reg. No. :

Name :

VI Semester B.Com. Degree (CBCSS – Reg./Supple./Imp.) Examination,
May 2018
Core Course
6B19COM : Optional A) CO-OPERATION – IV
Co-operative Accounting and Legislations
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 40

PART – A

This part consists of **four** questions carrying $\frac{1}{2}$ mark **each**. Answer **all** questions in **one** word.

1. What do you mean by 'Award' ?
2. Define an 'Audit'.
3. In which year Indian Evidence Act passed ?
4. What are the powers of Co-operative tribunal ? ($\frac{1}{2} \times 4 = 2$)

PART – B

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

5. Define dispute.
6. What is the purpose of State Co-operative Union ?
7. What is 'audit programme' ?
8. Give any two purposes of audit working papers.
9. What is Receipts and Payments Statements ?
10. Point out any two powers of co-operative arbitration court. ($1 \times 4 = 4$)

PART – C

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

11. What are the purposes of co-operative audit ?
12. Briefly explain about NCUI.
13. What are the functions of State Co-operative Union ?
14. Point out the types of evidence according to Indian Evidence Act.

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15. Point out any three powers of a co-operative auditor.
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 procedures of appeal in tribunal ? (3×6=18)

PART – D

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

19. Explain the features of co-operative audit.
20. What is co-operative tribunal ? Explain its constitution and functions.
21. Prepare Final Account from the following information :

Receipts	Rupees	Payments	Rupees
Share capital	8,400	Share in DCC bank	3,000
Share free accounts	420	Purchase of consumer goods	12,000
Zilla marketing society	3,000	DCC bank current account	3,000
Janatha bazaar	3,750	Stationery	225
DCC Bank Current Account	2,550	Loans to members :	
Interest on members loan	75	A 7,500	
Sale of consumers goods	11,400	B 9,000	
DCC bank crop loan account	30,000	C 6,000	
Sale of fertilizer	4,650	D 3,000	
Loans recovered :		E 4,500	
B 1500		F 2,400	
F 600		G 1,500	
H 225	2,325	H 300	
Share suspense	1,575	I 150	
		J 750	35,100
		Furniture	450
		Purchase of fertilizer	3,000
		Postage	15
		Boards meeting expense	25
		Share expense	945
		Transport charge	450
		Share of state consumers	
		federation	750
		Rent advance	300
		Electric charges	10
		Salary	300
		Cash balance	8,575
	68,145		68,145

(2×8=16)