



K23U 0439

Reg. No. : .....

Name : .....

VI Semester B.Com. Degree (CBCSS – OBE – Regular/Supplementary/  
Improvement) Examination, April 2023  
(2019 and 2020 Admissions)

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. What is a suspense account register ?
2. What do you mean by management audit ?
3. What is a cooperative year ?
4. What do you mean by subsidiary state partnership fund ?
5. What is an appeal ?
6. What is a minutes book ?
7. What do you mean by forgery ?
8. What do you mean by injunction ?

(6×1=6)

PART – B

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

9. Which are the subsidiary ledgers maintained by the societies ?
10. What are the criteria for the classification of society in an audit ?
11. What is the difference between a cooperative audit and a company audit ?
12. What are the provisions of revision in a tribunal ?
13. Explain the need for a cooperative audit.
14. Explain the constitution of a circle cooperative union.
15. Which classes of societies are exempted from the payment of audit fees ?
16. Explain the special features of cooperative accounting.

(6×3=18)

P.T.O.



## PART - C

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

17. Explain the books maintained by all societies.  
 18. Explain the privileges of a cooperative society.  
 19. The receipt and payment account of 'Y' cooperative society for the year 2021 - 2022 and the outstanding items and adjustments as of 30-6-2022 are given below. Prepare Trading account, Profit and Loss account for the year 2021 - 2022 and the Balance Sheet as on 30-6-2022.

Receipt	Amount	Payment	Amount
Share capital	28,000	Deposits paid	1,10,000
Deposits	4,80,000	District Bank Loan paid	75,000
District Bank Loan taken	1,25,000	Interest paid	25,200
Admission fees	1,400	Salary	14,000
Sale of forms	400	Loan to members	7,10,000
Loan from members	3,33,500	Office rent	2,500
Sale proceeds of goods	1,10,250	Stationary	400
Miscellaneous receipts	3,665	Trade expenses	750
Interest received	35,580	Electricity expenses	450
Bank withdrawals	10,01,719	Purchase of goods	95,100
Advance	73,150	Bank charges	60
		Printing	700
		Postage	90
		Travelling allowance	200
		Furniture	6,450
		Bank deposits	10,78,250
		Advances	70,000
<b>Total</b>	<b>21,92,664</b>	<b>Total</b>	<b>21,89,150</b>
		<b>Closing Balance</b>	<b>3,514</b>
<b>Grand Total</b>	<b>21,92,664</b>	<b>Grand total</b>	<b>21,92,664</b>

Additional Information :

- 1) Closing stock on 30-6-2022, ₹ 4,200.50.
- 2) Depreciation reserve at 10 percentage to be created for furniture.
- 3) Loan amounting to ₹ 6,000 considered as bad debts provisions has been created for this.
- 4) Interest pending collection as on 30-6-2022, ₹17,000 of which ₹ 2,000 is overdue.
- 5) Interest pending payment at the close of the year ₹ 6,500.
- 6) Establishment and contingent charges pending payment ₹ 3,000. (2×8=16)



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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 NCUI.
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
<b>Total</b>	<b>29,13,500</b>	<b>Total</b>	<b>29,13,500</b>

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)