

C 20021

(Pages : 3)

Name.....

Reg. No.....

**SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION  
MARCH 2022**

B.Com.

BCM 6B 15—CO-OPERATION SPECIALIZATION IV—CO-OPERATIVE MANAGEMENT  
AND ADMINISTRATION

(2017 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 1 mark.*

A. Choose the correct answer :

- 1 In the words of ———, co-operation is, “a form of organisation where in persons voluntarily associate together as human beings on a basis of equality for the promotion of economic interest of themselves.  
(a) H. Calvert. (b) Herrick.  
(c) Horrace Plunkett. (d) Robert Owen.
- 2 ——— is concerned with grouping the activities into a logical pattern, framework, or structure.  
(a) Planning. (b) Organizing.  
(c) Directing/Motivating. (d) Controlling.
- 3 ——— may be called at any time during the year whenever necessary.  
(a) Annual General Meeting.  
(b) Board of Directors meeting.  
(c) Operational meetings.  
(d) Special or Ordinary General Meetings.
- 4 A quorum for a meeting should be one person more than ——— of all members of the co-operative.  
(a) 10 %. (b) 30 %.  
(c) 50 %. (d) 60 %.

**Turn over**

- 5 The name of the magazine published by Kerala State Co-operative Union is \_\_\_\_\_.
- (a) "The Co-operative Journal".
  - (b) "The Co-operator".
  - (c) "The Indian Cooperative Review".
  - (d) All the above.

B. Fill in the blanks:

- 6 A \_\_\_\_\_ is documentary evidence in support of a transaction in the Books of account
- 7 Every Co-operative society shall submit to the \_\_\_\_\_ annually within April each year a copy of each of the statements specified in the act.
- 8 Every society shall maintain \_\_\_\_\_ showing deposits and other borrowings of all kinds.
- 9 What is NCUI to India is the \_\_\_\_\_ to Kerala.
- 10 The \_\_\_\_\_ is in overall charge of planning and co-ordination in the entire training programme on co-operation in the country.

(10 × 1 = 10 marks)

**Part B (Short Answer Questions)**

*Answer any **eight** questions.*

*Each question carries 2 marks.*

- 11 What is co-operative accounting ?
- 12 Explain Path-goal theory of leadership.
- 13 Write short note on co-operative leadership.
- 14 What do you mean by Day book ?
- 15 Explain triple column cash book.
- 16 What is vouching ?
- 17 Define balance sheet in the context of co-operatives.
- 18 What audit memorandum ?
- 19 What is acid test ratio ?
- 20 Explain co-operative audit.

(8 × 2 = 16 marks)

**Part C (Short Essays)**

*Answer any **six** questions.*

*Each question carries 4 marks.*

21. Explain the concept of cross-cultural leadership.
22. Describe main features of Co-operative Audit.
23. Write short note on KSCU.
24. Briefly describe the role of NCCE in co-operative education in India.
25. What do you mean by the democratic structure of the co-operative ?
26. What is the role of management in the development of Co-operative Organizations ?
27. Distinguish between co-operative audit and general audit.
28. Write short note on audit notebook.

(6 × 4 = 24 marks)

**Part D (Long Essays)**

*Answer any **two** questions.*

*Each question carries 15 marks.*

29. Explain the duties, rights and responsibilities of a co-operative auditor.
30. Describe the organization structure of a co-operative.
31. What is computerized accounting system ? Explain the benefits of computerized accounting system in co-operatives.

(2 × 15 = 30 marks)

**C 20021–A****(Pages : 4)****Name.....****Reg. No.....****SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION  
MARCH 2022****B.Com.****BCM 6B 15—CO-OPERATION SPECIALIZATION IV—CO-OPERATIVE MANAGEMENT  
AND ADMINISTRATION****(2017 to 2018 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 6B 15—CO-OPERATION SPECIALIZATION IV—CO-OPERATIVE MANAGEMENT  
AND ADMINISTRATION

(Multiple Choice Questions for SDE Candidates)

1. \_\_\_\_\_ movement can be an important instrument in furthering the socialist progress.  
(A) Co-operative. (B) Privatization.  
(C) Both (A) and (B). (D) None of the above.
2. \_\_\_\_\_ is nothing but “self-help made effective by organisation.”  
(A) Co-operation. (B) Joint stock companies.  
(C) Cartels. (D) Trusts.
3. In the words of Horrace Plunkett, it is nothing but “self-help made effective by organisation.”  
(A) Horrace Plunkett. (B) Robert Owen.  
(C) H. Calvert. (D) Herrick.
4. A \_\_\_\_\_ society is a union of weak and needy individuals who have equal rights and has one vote irrespective of the number of shares held by him.  
(A) Co-operative. (B) Charitable.  
(C) Both (A) and (B). (D) None of these.
5. In the \_\_\_\_\_ the board of directors reports to membership, reviewing the past business year and the year’s financial statements.  
(A) Annual General Meeting. (B) Board of Directors meeting.  
(C) Operational meetings. (D) All meetings.
6. In the \_\_\_\_\_ an auditor is appointed.  
(A) Annual General Meeting. (B) Board of Directors meeting.  
(C) Operational meetings. (D) All meetings.
7. In the \_\_\_\_\_ the board evaluates the co-operative society’s financial position to determine whether or not the budgeted objectives are being met and what actions should be taken to improve the situation.  
(A) Annual General Meeting. (B) Board of Directors meeting.  
(C) Operational meetings. (D) All meetings.

8. In the \_\_\_\_\_ the Board members discuss long-term goals and strategy and ensure that a good planning process is in place to guide the co-operative society in the coming years.
- (A) Annual General Meeting. (B) Board of Directors meeting.  
(C) Operational meetings. (D) All meetings.
9. In the \_\_\_\_\_ consultation and decision-making about daily activities takes place between members and management.
- (A) Annual General Meeting. (B) Board of Directors meeting.  
(C) Operational meetings. (D) All meetings.
10. A committee on co-operative education and training was formed in 1935 under the Chairmanship \_\_\_\_\_.
- (A) Sir Malcom Darling. (B) Sir Frederick Nicolson.  
(C) Edward Maclagan. (D) Swaminathan Committee.
11. \_\_\_\_\_ was established as per the recommendations of Swaminathan Committee of 1973 on 1<sup>st</sup> July 1976 with its headquarters in New Delhi.
- (A) National Council for Co-operative Training.  
(B) National Council for Education.  
(C) University Grants Commission (UGC).  
(D) Agricultural Universities.
12. NCCT stands for \_\_\_\_\_.
- (A) National Centre for Co-operative Training.  
(B) National Council for Co-operative Training.  
(C) National Council for Central Trade.  
(D) Naital Center for Co-opertive Trade.
13. The \_\_\_\_\_ is in overall charge of planning and co-ordination in the entire training programme on co-operation in the country.
- (A) NCCE. (B) NCE.  
(C) NCCT. (D) ICM.
14. \_\_\_\_\_ committee suggested that Education and training programme should be separated.
- (A) Sir Malcom Darling. (B) Sir Frederick Nicolson.  
(C) Edward Maclagan. (D) Swaminathan Committee.

Turn over

15. What is NCUI to India is the \_\_\_\_\_ to Kerala.
- (A) Kerala State Co-operative Union.
  - (B) National Council for Co-operative Training.
  - (C) National Council for Education.
  - (D) National Co-operative Union of India.
16. The name of the magazine published by \_\_\_\_\_ is "The Co-operative Journal".
- (A) Kerala State Cooperative Union.
  - (B) National Council for Cooperative Training.
  - (C) National Council for Education.
  - (D) National Cooperative Union of India.
17. \_\_\_\_\_ are the expenses paid on account of rent, rates and taxes, insurance premiums, subscriptions membership fee etc. for periods that extent beyond the date of the balance sheet.
- (A) Prepaid expenses.
  - (B) Interest receivable.
  - (C) Deferred Revenue Expenditure.
  - (D) Outstanding expenses.
18. Interest accrued up to the date of balance sheet are known as :
- (A) Prepaid expenses.
  - (B) Interest receivable.
  - (C) Deferred Revenue Expenditure.
  - (D) Outstanding expenses.
19. In farming societies producing crops with an annual cycle the basis of valuation of by products may be \_\_\_\_\_.
- (A) The selling price.
  - (B) Cost.
  - (C) Pre determined prices.
  - (D) Average prices.
20. The main object of audit today is to \_\_\_\_\_.
- (A) Find out whether the accounts of a particular concern exhibits a true and fair view of the financial State of affairs.
  - (B) To detect errors, fraud etc.
  - (C) Both (A) and (B).
  - (D) None of the above