Reg. No..



TH SEMESTER B.Com. DEGREE (UG-CCSS) EXAMINATION APRIL 2014

COMMERCE FACTORY (SDE)

6 6B 15—CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

Time: Two Hours and Forty-five Minutes

Maximum: 27 Weightage

Answers should be written only in English.

Part B

SECTION A

- I. Short Answer Type Questions. Answer all questions:
 - What is follow-up action?
 - (2) Define Motivation.
 - 3 What do you mean by last general body?
 - What is programmed decision?
 - (5) What is NCCT?

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- Write a note on co-operative education.
- Explain the circumstances in which representative general body can be constituted.
- (8) What is internal control?
- 9 Enumerate the various types of special ledgers to be maintained by a co-operative society.

 $(9 \times 1 = 9 \text{ weightage})$

SECTION B

- II. Short Essay or Paragraph Questions. Answer any five out of seven questions:
 - Write a note on First general body of co-operative society and the business transacted in it.
 - 11 State and explain the role of co-operative management. people was touch
 - Explain the steps involved in decision-making.
 - Explain the accounting concepts applicable to co-operative accounting.
 - 14 What is NCUI? State its functions.
 - State the powers and duties of the president of a co-operative society.
 - Write a note on NCCE.

 $(5 \times 2 = 10 \text{ weightage})$

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 $(2 \times 4 = 8)$ weightage

SECTION C

- III. Essay Questions. Answer any two out of three questions:
 - 17 Discuss the powers and functions of general body of a co-operative society.
 - 18 Give a brief account of the co-operative education and training in India.
 - 19 From the following particulars of a co-operative society, prepare Trading, Profit and Loss Account and Balance Sheet as on 31st March 2014:

Balance Sheet as on 31st March 2013

T . 7 . 7				LO			
Liabilities			Assets				
		Rs.			Rs.	_	
Share Capital	•••	32,000	Cash in hand		24,000	200	
Reserves	•••	8,000	Loans			1/2	4
Deposits	•••	20,000	Securities	•••	40,000	8	U
Bank borrowing		32,000		•••	8,000		
Creditors			Bank balance	••••	4,000		
P/L a/c	•••	,	Stock		16,000		2
	•••	8,000	Furniture	•••	12,000	*-	OO
Total			Motor car	•••	8,000		0,
	•••	1,12,000	Total		1,12,000		3
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Adjustments:

- (i) Depreciation on furniture—200.
- (ii) Closing stock—28,000.
 - (iii) Bad debts included in loan-2,000.
- (iv) Depreciation on motor car—200.

R & D Statement for the year ending 31st March 2014

Opening cash 24,000 Loan paid to CCB	Rs. 40,000
	10,000
Loan from CCB	60,000
Loan recovered from members 26 000 Days con 1	12,000
Interest received from members 20,000 T	16,000
Deposit received 24,000 Godown construction	16,000
Dividend received 4,000 Salary	8,000
Godown loan from Government 24,000 Office expenses	4,000
Subsidy on godown 4,000 Wages paid	8,000
Sales 60,000 Purchases	52,000
Deposited in bank	16,000
Cash closing balance	28,000
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