



Reg. No. :

Name :

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**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)

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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
Total		21,92,664	Total		21,89,150
			Closing Balance		3,514
Grand Total		21,92,664	Grand total		21,92,664

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)