



K25U 0280

Reg. No. :

Name :

Sixth Semester B.Com. Degree (C.B.C.S.S. – OBE – Regular/
Supplementary/Improvement) Examination, April 2025
(2019 to 2022 Admissions)

Core Course

6B16COM (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. Mention any two features of Co-operative Accounting.
2. What is a Day Book ?
3. What is the relevance of Trial Balance in Co-operative Accounting ?
4. List any two registers maintained by Co-operative societies.
5. What is an Audit Memorandum ?
6. Define the term arbitration.
7. What is the role of the circle Co-operative union ? (any two points).
8. Name two provisions of the Indian Evidence Act relevant to Co-operative societies.

(6×1=6)

PART – B

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

9. Explain the procedure for conducting an audit in Co-operative societies.
10. Discuss the concept of arbitration in resolving Co-operative disputes.

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11. Discuss briefly the objectives of the State Co-operative Union.
12. What are the components of a Profit and Loss Account ? Explain.
13. Examine the exemptions associated with the audit fee.
14. Enumerate the procedure in the settlement of disputes through the Co-operative tribunal.
15. Evaluate the functions of NCUI.
16. Outline the basic provisions of the Right to Information Act. (6×3=18)

PART – C

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

17. Discuss the differences between Receipts and Payments Account (R and D) and Trial Balance, with examples.
18. From the following Balance Sheet as on 01/04/2017 and Receipts and Payments A/c for the year ended 31/03/2018 of LT Co-operative Society Ltd., prepare an Income and Expenditure Statement for the year ended 31/03/2018 and a Balance Sheet as on that date.

Balance Sheet of LT Co-operative Society Ltd. as on 01/04/2017

Liabilities	Rs.	Assets	Rs.
Capital : 10000 shares	10,00,000	Cash in Hand	10,000
Reserve Fund	10,000	Cash with SBI	3,00,000
Deposits from members	2,00,000	Loans	12,94,500
Savings Scheme Balance	5,94,500	Furniture and Equipment	50,000
		Building	1,50,000
	18,04,500		18,04,500



Receipts and Payments A/c of LT Co-operative Society Ltd. for the year ended 31/03/2018.

Receipts	Rs.	Payments	Rs.
Opening Balance – Cash	10,000	Salaries	1,00,000
Opening Balance – Bank	3,00,000	Electricity charges	10,000
Deposits from members	1,00,000	Loans	3,50,000
Savings Scheme Receipts	1,50,000	Postage	5,000
Service Charge	2,75,000	Interest on deposits	1,14,000
Interest on Bank Deposit	7,500	License Fee	1,000
Interest on loans	2,54,500	Maintenance fee	12,000
		AGM expenses	14,000
		Printing and stationery	1,14,000
		Audit fees	20,000
		Miscellaneous Expenses	4,000
		Closing Balance – Cash	2,500
		Closing Balance – Bank	3,50,500
	10,97,000		10,97,000

Adjustments :

- Provide depreciation on furniture and equipment at 5% and building at 10%.
- Outstanding salaries amounting to ₹ 20,000.

19. Analyze the process of appeal, revision, and review in Co-operative disputes.

(2×8=16)