



K26U 0097

Reg. No. : .....

Name : .....

**Sixth Semester B.Com. Degree (C.B.C.S.S. – O.B.E. – Regular/  
Supplementary/Improvement) Examination, April 2026  
(2020 to 2023 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. What is meant by a Co-operative Society ?
2. Define Day Book.
3. What does R & D stand for in co-operative accounting ?
4. What is a Trial Balance ?
5. Who conducts the audit of a co-operative society ?
6. Name the authority that settles disputes in co-operatives.
7. What is misappropriation ?
8. Define primary evidence.

(6×1=6)

PART – B

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

9. Explain the meaning of Co-operative dispute with examples.
10. State the functions of Circle Co-operative Union.
11. Write a short note on Right to Information Act.
12. Explain the preparation of final accounts of a Co-operative Society.

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13. Explain the types of Day Books maintained by Co-operative Societies.
14. Explain the tax advantages of corporate re-organisation.
15. Explain Arbitration in Co-operative Societies.
16. State the duties of an auditor of a Co-operative Society. (6×3=18)

PART – C

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

17. The Receipts and Payments Account of “XYZ” Co-operative Consumer Society for the year 2022-2023 and the outstanding items and adjustments as on 31-03-2023 are given below. Prepare Trading Account, Profit and Loss Account for the year 2023 and the Balance Sheet as on 31-03-2023.

**Receipts and Payments for the Year 2022-2023**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Share capital	28,000	Deposits paid	1,10,000
Deposits	4,80,000	Dist : bank loan paid	75,000
Dist : bank loan taken	1,25,000	Interest paid	25,200
Admission fees	1,400	Salary	14,000
Sale of forms	400	Loans to members	7,10,000
Loans from members	3,33,500	Office rent	2,500
Sale proceeds of goods	1,10,250	Stationery	400
Miscellaneous receipts	3,665	Trade expense	750
Interest received	35,580	Electricity expenses	450
Bank withdrawal	10,01,719	Purchases	95,100
Advance	73,150	Bank charge	60
		Printing	700
		Postage	90
		Travelling allowance	200
		Furniture	6,450
		Bank deposit	10,78,250
		Advance	70,000
<b>Total</b>	<b>21,92,664</b>	<b>Total</b>	<b>21,89,150</b>
Opening Balance	Nil	Closing Balance	3,514
		(Balancing Figure)	
<b>Grand Total</b>	<b>21,92,664</b>	<b>Grand Total</b>	<b>21,92,664</b>



**Adjustments :**

- 1) Closing Balance on 31-03-2023 Rs. 4,200.50
  - 2) Depreciation Reserve at 10% to be created for Furniture.
  - 3) Loan Amounting to Rs. 6,000 considered as bad debts, provision has to be created for this.
  - 4) Interest pending collection as on 31-03-2023 Rs. 17,000 of which Rs. 2000 is overdue.
  - 5) Interest pending payment at the close of the year Rs. 6,500.
  - 6) Establishment and Contingent Charges pending payment Rs. 3,000.
18. Describe the powers and functions of the Co-operative Tribunal.
19. Explain the important provisions of the Indian Evidence Act relating to evidence. (2×8=16)

