



K24U 0180

Reg. No. : .....

Name : .....

Sixth Semester B.Com. Degree (C.B.C.S.S. – OBE – Regular/  
Supplementary/Improvement) Examination, April 2024  
(2019 to 2021 Admissions)  
Core Course

6B16COM : CO-OPERATION IV : CO-OPERATIVE ACCOUNTING AND  
LEGISLATION

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **any six** questions from the following. Each question carries 1 mark. (6×1=6)

1. Define co-operative audit.
2. What is trial balance ?
3. What is audit memorandum ?
4. What is arbitration ?
5. Write a short note on co-operative tribunal.
6. State the peculiarities of co-operative union.
7. What is award ?
8. What is appeal ?

PART – B

Answer **any six** questions from the following. Each question carries 3 marks. (6×3=18)

9. What are the books maintained by the co-operative societies?
10. Explain the significance of cash book.
11. Explain the objectives of co-operative audit.
12. State the peculiarities of circle co-operative union.

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13. Enumerate the significance of co-operative accounting.
14. What are the objectives of Right to Information Act, 2005 ?
15. Define the term 'Chitty' as per Kerala Chitties Act.
16. Write a short note on Indian Penal Code.

PART – C

Answer **any two** questions from the following. Each question carries 8 marks. (2×8=16)

17. Briefly explain the dispute settlement mechanism in co-operative societies.
18. Explain the role of co-operative societies in economic development of the nation.
19. What do you mean by Profit and Loss Account ? Prepare a Profit and Loss Account of X Limited from the following particulars for the year ended March 31, 2022 :

|                         | ₹        |
|-------------------------|----------|
| Gross Profit            | 4,50,000 |
| Commission Received     | 40,000   |
| Rent Received           | 20,000   |
| Discount Received       | 25,000   |
| Dividend Received       | 15,000   |
| Administration Expenses | 35,000   |
| Selling Expenses        | 25,000   |
| Distribution Expenses   | 28,000   |
| Office Expenses         | 32,000   |
| Trade Expenses          | 50,000   |
| General Expenses        | 25,000   |
| Carriage outward        | 15,000   |

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