



K21U 0184

Reg. No. : .....

Name : .....

**VI Semester B.Com. Degree (CBCSS – Reg./Supple./Improv.)**  
**Examination, April 2021**  
**(2014 – 2018 Admissions)**  
**Core Course**  
**Optional : A – Co-operation – IV**  
**6B19COM : CO-OPERATIVE ACCOUNTING AND LEGISLATIONS**

Time : 3 Hours

Max. Marks : 40

PART – A

This Part consists of **four** questions carrying  $\frac{1}{2}$  marks **each**. Answer **all** questions in **one** word.

1. \_\_\_\_\_ is the publication of Kerala State Co-operative Union.
2. Profit and Loss Account is otherwise called as \_\_\_\_\_
3. The authority to conduct audit of a Co-operative Society is \_\_\_\_\_
4. \_\_\_\_\_ is the legal document issued by the Court of Justice calling upon a person to attend before a judge or officer of court at a specified time for a certain purpose.

( $\frac{1}{2} \times 4 = 2$ )

PART – B

Answer **any four** questions in **one** or **two** sentences **each**. **Each** question carries **one** mark **each**.

5. What is Jurisdiction ?
6. Define Dispute.
7. What is a Minutes Book ?
8. Which are the sections applicable for the constitution/establishment of Circle Co-operative Union and State Co-operative Union ?
9. What is Suspense Account Register ?
10. What is a 'Representative Suit' ?
11. What do you mean by 'Writ' ?
12. What is a Day Book ?

(1×4=4)

P.T.O.



## PART – C

Answer **any six** questions. Answer should **not** exceed **one** page **each**. Each question carries **three** marks **each**.

13. What is a Trial Balance ?
14. Define Internal Auditing.
15. What do you mean by Decree ? What are the essentials of a Decree ?
16. Explain the Criminal Liability of an Auditor.
17. What is Forgery ?
18. What is a Credit Limit Statement ?
19. Explain the meaning of 'Document' as per Indian Evidence Act.
20. Define 'Chitty' as per Kerala Chitties Act.
21. Explain the term 'Oral Evidence' and 'Documentary Evidence' as per Indian Evidence Act.
22. What is a Liability Register ?
23. Write a note on Co-operative Arbitration Court.
24. Advance due to (Opening Balance) ₹ 30,000 Advance due to (receipts) ₹ 25,000 and Advance due to (Payments) ₹ 10,000. Find out the Advance due to (Closing Balance). **(3×6=18)**

## PART – D

Answer **any two** questions. Answer should **not** exceed **four** pages **each**. Each question carries **eight** marks **each**.

25. What are the powers of the Director of Co-operative Audit ?
26. What are the books and Registers maintained by Co-operative Societies ?
27. Explain the terms :
  - i) Criminal Breach of trust
  - ii) Falsification of Accounts
  - iii) Resjudicata
  - iv) Injunction.



28. From the following figures, prepare a Receipts and Disbursement Statement of ABC Co-operative Society Ltd.

|                                      |          |
|--------------------------------------|----------|
| Loan from District Co-operative Bank | 1,20,000 |
| Loan paid to Members                 | 6,00,000 |
| Loan Recovery from Members           | 80,000   |
| Interest Received from Members       | 15,000   |
| Deposited into Bank                  | 50,000   |
| Interest paid to DCB                 | 20,000   |
| Deposits received                    | 2,00,000 |
| Dividend received                    | 4,000    |
| Wages                                | 8,000    |
| Purchases                            | 1,20,000 |
| Sales                                | 3,00,000 |
| Godown loan from Government          | 2,00,000 |
| Godown construction                  | 1,30,000 |
| Printing and stationery              | 4,000    |
| Share capital issued                 | 50,000   |
| Opening balance of cash              | 6,000    |

29. From the following figures, find out the amount to be shown in the Balance Sheet of a Co-operative Society.

| <b>Item</b>       | <b>Amount appearing on the Previous Balance Sheet</b> | <b>Receipt side of R and D Statement</b> | <b>Disbursement side of R and D Statement</b> |
|-------------------|---|--|---|
| Share Capital     | 5,00,000  | 20,000                                   | 15,000  |
| Furniture         | 50,000  | 10,000                                   | 40,000  |
| Loan from DCB     | 1,00,000  | 2,00,000                                 | 50,000  |
| Deposits Received | 4,00,000  | 1,00,000                                 | 2,00,000                                      |
| Advance due to    | 3,000   | 2,000                                    | 4,000   |
| Advance due by    | 10,000  | 3,000                                    | 5,000   |
| Cash at bank      | 1,000   | 20,000                                   | 50,000  |
| Loan to members   | 1,80,000  | 1,00,000                                 | 50,000  |



30. From the following particulars, prepare a Profit and Loss Account for the year ending 31-03-2018 and a Balance Sheet as on 31-03-2018.

**Balance Sheet as on 31-03-2017**

|                    |                  |                     |                  |
|--------------------|------------------|---------------------|------------------|
| Share capital      | 2,00,000         | Cash in hand        | 10,000           |
| Reserves           | 20,000           | Loan to members     | 4,50,000         |
| Fixed deposits     | 5,00,000         | Furniture           | 1,60,000         |
| Loan from DCB      | 3,00,000         | Land and building   | 4,00,000         |
| Due by             | 6,000            | Interest receivable | 17,000           |
| Interest payable   | 24,000           | Due to              | 13,000           |
| <b>Grand total</b> | <b>10,50,000</b> | <b>Grand total</b>  | <b>10,50,000</b> |

**Receipt and Disbursement Statement for the year ending 31-03-2018**

| <b>Receipts</b>    | <b>Amount</b>   | <b>Disbursement</b> | <b>Amount</b>   |
|--------------------|-----------------|---------------------|-----------------|
| Opening balance    | 10,000          | Loan to members     | 2,00,000        |
| Fixed deposits     | 1,44,000        | Share capital       | 6,000           |
| Loan from DCB      | 1,50,000        | Fixed deposits      | 1,00,000        |
| Due by             | 4,000           | Loan from DCB       | 2,00,000        |
| Due to             | 12,000          | Salary              | 40,000          |
| Interest           | 1,00,000        | Interest            | 37,000          |
| Loan to members    | 1,80,000        | Due to              | 5,000           |
|                    |                 | Due by              | 8,000           |
|                    |                 | Closing balance     | 4,000           |
| <b>Grand total</b> | <b>6,00,000</b> | <b>Grand total</b>  | <b>6,00,000</b> |

1) Interest receivable ₹ 15,000

2) Interest payable ₹ 7,000

3) Depreciate furniture by 10%

4) Create a provision for doubtful debt on loan outstanding @ 2%.

**(8×2=16)**