

**PRINCIPLES AND PRACTICE OF COOPERATION**

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Time : Three hours

Maximum : 100 marks

**SECTION A — (4 × 10 = 40 marks)**Answer any **FOUR** questions.

Answer to each question should not exceed 2 pages.

1. Explain the principles of cooperation and its relevance in the current scenario.
2. Differentiate between Cooperation and Industrial Combination with examples.
3. Analyze the evolution and growth of cooperation in Germany.
4. Examine the financial assistance provided by International Alliance for cooperation.
5. State the growth of cooperation during the Ninth Five Year Plan period.
6. Mention the need for cooperation education and training with examples.

7. Write a note on the various kinds of audit conducted in Cooperative organizations:

8. Discuss the various weaknesses existing in supervision of cooperation.

**SECTION B — (3 × 20 = 60 marks)**Answer any **THREE** questions.

Answer to each question should not exceed 4 pages.

9. Analyze the various classes of cooperation with suitable examples.
10. Discuss the differences between cooperation and socialism.
11. Explain the origin growth and present status of cooperation in Denmark.
12. Describe the objects, functions and significance of International Alliance for cooperation.
13. Narrate the various reasons for the slow growth of cooperation in India.
14. Explain the powers and duties of the Registrar of Cooperatives with examples.

**CO-OPERATIVE BANKING**

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Time : Three hours

Maximum : 100 marks

**SECTION A — (4 × 10 = 40 marks)**

Answer any FOUR questions.

Answer to each theory questions not exceed 2 pages.

1. State the essential features of Co-operative Societies Act of 1912.
2. What are the objects of Agricultural Credit Co-operative Banks?
3. Explain the features of Land Development Banks.
4. List out the functions of Co-operative Urban Banks.
5. Write a note on central Co-operative banks.
6. How do you classify agricultural credit?
7. Explain the concepts of Primary Agricultural Co-operative Banks.
8. Discuss the need and importance of Industrial Co-operative Banks.

**SECTION B — (3 × 20 = 60 marks)**

Answer any THREE questions.

Answer to each questions not to exceed 4 pages.

9. Enlisted the problems of District Central Co-operative Banks. Suggest remedies.
10. Explain different sources of primary Agricultural Co-operative Banks.
11. Describe the origin and development of Industrial Co-operative Bank.
12. What do you mean by Co-operative Credit. Explain types of Co-operative Credit available in India.
13. Explain the various objectives of Land Development Banks.
14. Discuss the role of RBI in promoting agricultural finance.

CO-OPERATIVE MANAGEMENT

Time : Three hours

Maximum : 100 marks

## SECTION A — (4 × 10 = 40 marks)

Answer any FOUR questions.

Answer to each theory questions not exceed 2 pages.

1. What is Co-operative Management? Explain its needs and importance.
2. Explain the steps to make planning effective.
3. Discuss the concept of functional departmentation.
4. Explain the different types of tests.
5. Bring out the salient features of communication.
6. List out the benefits of management audit.
7. What are the functions of State co-operative banks?
8. Explain the objectives of performance evaluation.

Answer any THREE questions.

Answer to each questions not to exceed 4 pages.

9. Discuss the fourteen general principles of management given by Hendry Fayol.
10. Explain the basic characteristic of planning with suitable illustration.
11. What are the merits of departmentation? Explain.
12. Explain the merits and demerits of internal source of recruitment.
13. Describe the functions of board of directors in co-operative.
14. Explain the importance of the Central Co-operative Banks.

**COOPERATIVE LAW AND PRACTICE**

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Time : Three hours

Maximum : 100 marks

**SECTION A — (4 × 10 = 40 marks)**Answer any **FOUR** questions.Answer to each question should not exceed  
2 pages.

1. Examine the cooperative legal system in India with examples.
2. Discuss the method of framing bye laws in the cooperative organizations.
3. Narrate the different types of accounts maintained in a cooperative organization.
4. State the procedure for conducting Board of meeting in cooperative organizations.
5. Analyze the qualifications and disqualifications of a Director in cooperative firm.
6. Write a note on the different types of audit in cooperatives with examples.

7. Who are the paid officers and servants in Cooperatives? Explain.

8. Explain the method for winding up of a cooperative organization.

**SECTION B — (3 × 20 = 60 marks)**Answer any **THREE** questions.Answer to each question should not exceed  
4 pages.

9. Discuss the effect of cooperation law on the management of cooperatives with examples.
10. Explain the salient provisions of the Tamil Nadu Cooperative Societies Act, 1983.
11. Analyze the rights and liabilities of the members of a cooperative organization.
12. Narrate the purpose and procedure for conducting the General Meeting.
13. Mention the rules relating to inquiry and investigation in cooperative organizations.
14. Describe the procedure for settlement of disputes in cooperatives with examples.

(7 pages)

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CO-OPERATIVE ACCOUNTING AND AUDITING

Time : Three hours

Maximum : 100 marks

SECTION A — (4 × 10 = 40 marks)

Answer any FOUR questions.

Answer to each theory questions not exceed 2 pages.

1. Distinguish between double entry system and co-operative account keeping.
2. How are fixed assets, floating assets and wasting assets verified?
3. What steps would you take in vouching the debit side of the cash book?
4. State the powers of co-operative auditor.
5. Enter the following transactions in a two column cash book March  
March

	Rs.
1 Opening balance of cash	13,000
2 Bought goods for cash	1,370
4 Paid Mohan cash	190
Discount allowed to him	10

5 Deposited in Bank	8,000
12 Paid for office furniture in cash	930
15 Sold goods for cash	6,000
16 Paid wages in cash	240
18 Paid for stationery	80
22 Sold goods for cash	5,000
25 Paid for miscellaneous expenses	90
27 Received cash from James	970
Allowed him discount	30

6. From the following Receipts and Disbursements statement and Balance sheet and other particulars of a co-operative society. Prepare the Balance sheet as on 31.3.2006 and the profit and loss account of the year ended 31.3.2006

Receipts and Disbursement for the year ending

31.3.2006

Receipts	Rs.	Disbursements	Rs.
Opening balance	520	Share capital	10,860
Share capital	10,220	Deposits	
Deposits - Members	44,386	Members	29,236
Deposits - Non-members	5,360	Non - members	17,086
Loan from Central Bank	33,192	Central bank Loan	20,890

Loan repaid :	Loans to Members :		
Short term	Short term	82,800	97,660
Medium term	Medium term	1,84,080	1,78,260
Interest	Interest	8,958	4,740
Misc income	Dividend	968	2,192
Adjustment heads	Establishment		3,620
due to	Adjustment heads :		
due by	due to	20,620	21,546
Current account	due by	37,554	40,240
	Furniture	2,57,354	152
	Current account		2,57,590
	R.F Invested		1,402
	Shares in Central Bank		500
	Closing Balance		38
		<u>6,86,012</u>	<u>6,86,012</u>

8. What is audit report? Explain its objectives.

**SECTION B — (3 × 20 = 60 marks)**

Answer any **THREE** questions

Answer to each theory questions not exceed 4 pages.

- 5 Share capital refunded to Seenu 100
- 8 Purchased good from Arun & Co 9,000
- 10 Travelling expense incurred 100
- 15 Sold goods 15,000
- 18 Purchased goods 4,000
9. Distinguish between the audit of a cooperative society and the audit of a private enterprise
10. Draft an audit programme for the audit of final accounts and Balance sheet.
11. Explain the duties and liabilities of co-operative auditor.
12. What do you mean by subsidiary books? Why are they prepared?

7. Enter the following transactions of Madurai co-operative society in a classified form:

September		Rs.
1	Balance b/f	31,100
	Received share capital from Venkat	2050
	Received entrance fee from Venkat	150
2	Crop loan given to the following members :	
	Arul	14,500
	Balu	15,000
	Chandar	16,000

13. From the following receipts and disbursements statement, prepare Trading and Profit and Loss account of a co-operative stores for the year ending 2006

	Rs.	Rs.
Opening balance	490	24,000
Share capital	24,000	36,700
Deposits members	5,000	1,20,800
Deposits non-members	27,500	61,620
Sales	1,90,700	950
Purchase returns	80	36
Suppliers	14,100	1,270
Interest on investments	8,950	750
Suspense due by	2,500	2,960
Dividend on share capital	4,600	20,720
Dividend on purchase	10,900	39,290
Common good fund	3,000	904
Trade reserve	4,680	
Reserve fund	13,500	
Total	3,10,000	3,10,000

Further information :

- Opening stock Rs. 40,000 and closing stock of the year is Rs. 30,000
- Provide 15 depreciation on furniture
- Interest on investments outstanding Rs. 175
- Rent outstanding Rs. 300.

14. The divisible profit of Raja consumer co-operative stores for the year ended 31.3.2007 was Rs. 3,98,500. In the general body meeting held on 1<sup>st</sup> March 2008, it was resolved to distribute the profit as under

Reserve fund	25%
Price stabilization fund	20%
Common good fund	10%
Co-operative development fund	10%
Co-operative education fund	5%
Bonus on purchases	75,000
Dividend on shares	30,000

On April 2008 the following payments were made :

Dividend on shares	20,000
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Bonus on purchases	75,000
Donation paid out of common good fund	30,000
Education fund	5,000
Development fund	10,000
Reserve fund	70,000
Price stabilization fund	55,000

Show necessary entries and postings.

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MANAGEMENT OF NON - CREDIT  
COOPERATIVES

Time : Three hours

Maximum : 100 marks

SECTION A — (4 × 10 = 40 marks)

Answer any FOUR questions.

Answer to each question should not exceed 2 pages.

1. Who are management personnel in Cooperatives? Explain the reasons for their poor performance.
2. Explain the role of cooperatives in food processing units with examples.
3. What are consumer cooperatives? Explain their salient features with examples.
4. Elaborate the importance and functions of wholesale cooperative organizations.
5. Narrate the role of cooperatives in Public Distribution System with examples.

6. Discuss the functions of cooperative farming societies and their merits.
7. Mention the objects and functions of industrial cooperatives with examples.

8. Analyze the salient features and objects of Labour Cooperative organizations.

SECTION B — (3 × 20 = 60 marks)

Answer any THREE questions.

Answer to each question should not exceed 4 pages.

9. What does 'Cooperative Marketing' mean? Explain its merits and limitations.
10. Analyze the role of cooperatives in cold storage systems and their merits and limitations.
11. Examine the objects, functions and importance of National Cooperative Consumer Federation.
12. Narrate the importance of Housing Cooperatives and their capital sources.
13. Describe the role played by cooperatives in Handloom growth and development.
14. Explain the role of cooperatives in administering educational institutions with examples.