

Mid-West University
Examinations Management Office
Surkhet, Nepal
End-Semester Examination-2081
Bachelor of Business Studies (BBS)
Semester - III

Subject: Co-operative Management

Course Code: MGMT 432/332

Full Marks: 60 Pass Marks: 30

Time: 3: 00 Hours

You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.

SECTION A: VERY SHORT ANSWER QUESTIONS (10 X 1 = 10 MARKS)

Answer **ALL** the questions.

1. State the popular slogan of co-operative.
2. Show any two differences between registered and non-registered co-operative.
3. What do you mean by "Char Khata"?
4. Point out any five books register maintained by the co -operative.
5. What is vouching?
6. Why is the cash flow statement prepared? Clarify in short.
7. List out the types of Provisions.
8. Define the term "GUTHI".
9. What is "Audit Note"?
10. What does "PEARLS" stand for?

SECTION B: SHORT ANSWER QUESTIONS (3 X 3 = 9 MARKS)

Answer any **THREE** questions.

11. Show the differences between co- operative accounting and double entry accounting. [8]
12. What is verification and valuation? How are the assets verified in co -operative auditing? [3+5]
13. Explain the various principles of co-operative accounting. [8]
14. Discuss the origin and development of co-operative in Nepal. [8]
15. Write a short essay on development of micro finance in Bangladesh. [8]

SECTION C: LONG ANSWER QUESTIONS (2 X 13 = 26 MARKS)

Answer any **TWO** questions.

16. Elucidate the concept of co-operative. Explain the principles and features of co-operative organization. [3+5+5]
17. What is co-operative auditing? State and explain the rights and duties of an auditor while performing his task. [3+5+5]
18. Highlight the strength and weakness of modern co -operative organization. [7+ 6]

THE END