

Mid-West University
Examinations Management Office
Surkhet, Nepal
Final Examination-2078
Bachelor of Business Studies (BBS)
Semester - III

Subject: Co-operative Management

Course Code: MGMT 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. "Co-operative organization used to establish and run under the democratic principle". Comment.
2. Point out any four power and functions of Chairman.
3. What is a reserve?
4. State the scope of co-operative accounting in short.
5. Describe the audit note in short.
6. List out any two duties of auditors regarding the reserve.
7. Write any two differences between co-operative accounting and double entry accounting system.
8. Define the term 'Guthi'.
9. Why is the cash flow statement prepared? Clarify in short.
10. What does PEARLS stand for?

SECTION B: SHORT ANSWER QUESTIONS (3 X 8 = 24 MARKS)

Answer any **THREE** questions.

11. Clarify the development trend of micro-finance in Bangladesh. [8]
12. Highlight the origin and development of co-operative in Nepal. [8]
13. Describe the roles and responsibilities of the general body of co-operative organization. [8]
14. What is vouching? State and explain the various objectives of vouching. [3+5]
15. State and explain the principles of co-operative accounting in detail. [8]

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

Answer any **TWO** questions.

16. What is co-operative organization? Discuss the important features and principles of co-operative organization. [4+6+3]
17. Define co-operative auditing. Explain the rights and duties of an auditor while auditing the economic transaction of co-operative organization. [4+5+4]
18. Describe the major books and register maintained by the co-operative organization to record its transactions. [13]

THE END