# MID-WESTERN UNIVERSITY EXAMINATIONS MANAGEMENT OFFICE FINAL EXAMINATION: 2019

#### BACHELOR OF BUSINESS STUDIES (BBS) SEMESTER – III

Subject: Co-operative Management
Full Marks: 60
Course Code: MGMT 332
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 questions.

- Q1. "Co-operative organization follows and practices the democratic principle". Justify the statement.
- Q2. Point out any two functions of Chairman.
- Q3. What is reserve?
- Q4. State the popular slogan of co-operative.
- Q5. Define the audit note.
- Q6. List out any two duties of auditor regarding provision.
- O7. Write about the minute book.
- O8. Define the term Guthi.
- Q9. Differentiate between registered and non-registered co-operative.
- Q10. What does PEARLS stand for?

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

Answer any **THREE** questions.

Q11. Write about the development trend of micro-finance in Bangladesh. (8)

(8)

(8)

(4+4)

- Q12. Describe the roles of Nepal Rastra Bank in monitoring and regulating the co-operative in Nepal.
- Q13. Outline and describe the major functions of co-operative management.
- Q14. What is vouching? State and explain the various objectives of vouching. (3+5)
- Q15. Write short notes on:
  - a. Verification and Valuation. b. Char khata in co-operative accounting.

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

Answer any TWO questions.

- Q16. Define co-operative organization. State and explain the main features of co-operative organization in our own words. (4+9)
- Q17. What is co-operative auditing? Explain the rights and duties of auditors while auditing the transaction of co-operative organization. (3+5+5)
- Q18. Briefly discuss the origin and development of co-operative. Explain the accounting principles of co-operative. (6+7)