Mid-West University
Examinations Management Office
Surkhet, Nepal
End-Semester Examination-2080
Bachelor of Business Studies (BBS)
Semester - III

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 is based on the democratic system." Justify the statement.
2. State the popular slogan of co-operative.
3. Differentiate between registered and non-registered corporate.
4. Point out the types of provision.
5. What is audit note?
6. Co-operative organization follows the principle of "Each for all and all for each". Justify in short.
7. What do you mean by statutory requirement?
8. Point out the ethical value of co-operative organization.
9. List out any four objectives of vouching.
10. What does PEARLS stand for?

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

Answer any THREE questions.

11. Show the scope of co-operative accounting and describe the principles of co-operative accounting. [2+6]
12. Discuss the origin and development of co-operative in Nepal. [8]
13. Distinguish between co-operative accounting and double entry accounting . [8]
14. What is verification and valuation? How are the assets verified in co-operating auditing? [3+5]
15. Clarify the developmental pattern of concept of micro-finance in Bangladesh. [8]

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

Answer any TWO questions.

16. Elucidate the term co-operative organization. State and explain the features and principles contained by co-operative organization. [3+5+5]
17. What do you mean by co-operative auditing? Explain the rights and duties of auditors while auditing the transaction of co-operative organization. [3+5+5]
18. Highlight the strength and weakness of modern co-operative organization. [7+6]

THE END