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FOR GOA CLASS 12 PREPARATION

Goa Board Class 12 Sample Paper 2027 Co-operation

EXAM	YEAR	TYPE	SUBJECT
Goa Class 12	2027	Sample Paper	Co-Operation

GOA BOARD OF SECONDARY AND HIGHER SECONDARY EDUCATION

CO-OPERATION

CLASS XII SYLLABUS (General)

ACADEMIC YEAR 2026 - 2027

Unit no	Topics	Marks
I	**Management of a Co-operative Organization** • Introduction. • Organization of a Co-operative Society. • Features of a good organization. • Principles of organization. • Membership and eligibility of a membership. • Rights and duties of member. • Rights of members pertaining to AGM • Cancellation of membership. • Managing Committee and procedure to elect managing Committee. • Functions and the powers of Managing Committee. • Office bearers of a Co-operative Society. • **Chairperson** : Role of Chairperson. • **Secretary's** appointment, duties towards office, Managing Committee, Members and the Registrar. • **Treasurer's** appointment and role. **FUNDS MANAGEMENT OF A CO-OPERATIVE SOCIETY** • Need for finance. • The factors determining the capital requirements of a Co-operative Society. • Sources of finance.	12 04

II	**MEETINGS OF A CO-OPERATIVE SOCIETY** • Introduction. • Need and purpose of meeting. • Essentials of a valid meeting. • Procedure of convening and conducting of a meeting. • **Types of Meetings** • **General Body Meetings of the Members.** • First General Meeting meaning and business transacted. • Annual General Meeting meaning and business transacted. • Special General Meeting. • **Managing Committee Meeting** meaning and business transacted. • Meeting of Committees of Managing committee or Board. • Powers and duties of the chairperson related to meeting. • Duties of Secretary towards conduct of Annual General Meeting.	08
III	**ACCOUNTS OF A CO-OPERATIVE SOCIETY** • Introduction. • Need and Importance of Accounts. • Books of Accounts of a Co-operative Society. • Statutory books. • Non – Statutory Books. Study of important statutory books. • Register of Members. • Register of Shares. • Registrar of Debentures. • Minute's book. • Stock Register. • Property Register.	08

	• Finalization of Accounts of a Co-operative Society. • Contents of final accounts. • Statutory requirements for publication of final accounts. • Guidelines for Appropriation of profit earned by a Co-operative Society.	
IV	**AUDIT OF A CO-OPERATIVE SOCIETY** • Introduction to audit. • Objects of audit. • Advantages of audit. Types of Audits. • Annual Audit. • Interim Audit. • Continuous Audit. • Internal Audit. • Qualification of an auditor. • Rights and duties of Auditors. • Preparation of the Audit. • Audit Programme and its contents. • Audit note Book and its contents. • Audit Memorandum and its contents. • Audit classification. • Rectification of errors or defects in Accounts. • Weakness of audit System.	08
V	**STATE AND CO-OPERATIVE MOVEMENT** • Introduction. • Constitutional status of Co-operatives. • Recommendations made by Ministers of Conference in 1969. • Government's contribution at time of distress. • Special concessions and exemptions from certain taxes. **<u>Co-operative Department in Goa. (only to provide knowledge to students not to be evaluated for exam)</u>**	08

	Functions of Co-operative department. • Statutory functions • Developmental functions. • Powers of the Registrar of Co-operative Societies. • Reports and returns to be submitted to the Registrar.	
VI	**INSTITUTIONS PROMOTING CO-OPERATIVE MOVEMENT** **(A) NATIONAL LEVEL INSTITUTIONS** Reserve Bank of India. • Introduction. • Functions. a) Establishment of Agricultural Credit Department. b) Establishment of Standing Advisory Committee on Agricultural Credit. c) Simplification of Procedure of Granting Credit. d) Establishment of State Co-operative Banks. e) Creation of Special Funds for Financing Agriculture. f) Provision of finance g) Cheap Remittance Facilities. h) Advisory Functions. i) Training of Co-operative Personnel. j) Establishment of an Agricultural Credit Board. National Bank for Agriculture and Rural Development. • Introduction • Functions of NABARD. State Bank of India. • Introduction. • Functions. a) Assistance to the Marketing and Processing Societies. b) Assistance to Agricultural and Rural Development Banks. c) Assistance to Consumers Co-operative Societies. d) Assistance to State and Central Co-operative Banks. e) Remittance facilities.	08

	National Co-operative Development Co-operation. • Introduction • Role played by NCDC **(B) <u>State Level Institutions</u>** Goa State Co-operative Bank. • Introduction. • Management Structure. • Objectives and functions of the Apex Bank. The Goa Co-operative Marketing and supply Federation. • Introduction and functions. The Goa State Co-operative Housing finance and Federation Limited. • Introduction and functions.	04
VII	**CO-OPERATIVE EDUCATION AND TRAINING** • Introduction and need. **Institutions imparting Co-operative Education and Training.** Vaikunth Mehta National Institute of Co-operative Management. • Introduction and functions. Khadi and Village Industries Commission. • Introduction • Functions. • New Initiative of KVIC. State Co-operative union: - Goa Rajya Sahakari Sangha Maryadit. • Introduction and functions. Training Activities Conducted through Dayanand Bandodkar Co-operative Training Centre, Panjim.	04

VIII	**CO-OPERATIVE BANKING** • Need and Nature. • Special features of Co-operative Banking. • Role of Co-operative Banks in supply Credit to Agricultural Sector. Importance of Agricultural Economy. • Financial need of Agricultural Sector. • The sources of credit to agricultural sector. • Individual level and institutional resources. • Participation of Co-operative Banks in supply of credit to other sectors. • Distinguish between Co-operative Banks and commercial Banks and Agricultural Credit Societies and non-agricultural Credit Societies. • Defects in working of Co-operative Banks. • Suggestions for betterment of Co-operative Banks.	08
IX	**CO-OPERATIVE LAWS** • Introduction • Co-operative Societies Act 1904 need and provisions • Co-operative societies Act 1912 provisions • Multi-State Co-operative Societies Act 1984 Introduction and provisions. Maharashtra Co-operative Societies Act 1960 • Introduction and provisions. The Goa State Co-operative Societies Act 2001 and the Rules 2003. • Introduction and provisions.	08
	TOTAL MARKS	80

INTERNAL EVALUATION FOR CO-OPERATION:

MID TERM EXAMINATION:2026- 27

1. **Co-operation paper for mid term examination will be of 20 Marks.**
2. **Duration of the examination will be 60 Minutes.**
3. **It is at the Teacher's discretion regarding the number of topics to be included for Mid term examination and the weightage to content area.**

FIRST TERMINAL EXAMINATION :2026- 27

1. **Co-operation paper for First term examination will be of 80 Marks.**
2. **Duration of the examination will be 3 hours.**
3. **It is at the Teacher's discretion regarding the number of topics to be included for First term examination and the weightage to content area.**
4. **For paper pattern, kindly refer to the Final Examination modal question paper 2026-27**

INTERNAL ASSIGNMENT/PROJECT ASSESSMENT: **20 MARKS ON ANY ONE** OF THE FOLLOWING TOPICS .

1) Visit to Primary credit Co-operative Societies Or Urban co-operative Banks .

Guidelines/Criteria

a) Collect Information on the different sources of finance.

b) Find out how the funds collected from different Sources are utilised.

c) Future prospects of the society/Bank for community development

2) Visit a co-operative society and collect information on the role of the office bearer.

Guidelines/Criteria

a) Find out the names of the office bearers of society?

b) Appointment and Tenure of the office bearers .

c) Role and responsibilities of office bearers.

3) Types of loan Sanctioned for the development of the agricultural Sector.
Guidelines / criteria.
a) Different types of loans provided to the farmers.

b) The Procedure followed for sanctioning of loans .

c) Any special Schemes for farmers to develop the agricultural sector.

d) Interest rate on Loans

4) Case study on Empowerment of women through Self help groups.
Guidelines / criteria.
a) Provide a brief overview of the importance of women's empowerment.

b) Role, Responsibilities and Activities conducted by self-help groups.

c) Government Schemes in supporting women's empowerment.

5) Collect Information on Bye-laws and its amendments.
Guidelines / Criteria.
a) Objectives of Bye-laws of the society.

b) Preparation of Bye-laws .

c) The Procedure for amendments of Bye-laws.

d) Information on the Contents of Bye-laws .

6) Interview with the Registrar/Assistant Registrar of a Co-operative Society and write a report on his role.
Guidelines/criteria:
a) Highlight the role and Functions

b) Registration Process of a co-operative society.

c) Role in organising training Programmes.

d) Co-operative week observed in Goa.

7) Statutory and non- statutory Books maintained by a Co-operative society.

Guidelines/ Criteria

a) Importance of maintaining Books of Accounts in a Co-operative Society.

b) Information on types of Statutory and Non- statutory Books.

c) Consequences of Non Maintaining of Statutory Books.

d) Collect specimen copies of Vouchers, Financial Statement of the society etc.

8) Case Study of any Co-operative Society on its audit.

Guidelines/ Criteria:-

a) Information on objectives of Audit and Types of Audit of a Co-operative Society.

b) Role of Auditor in a Co-operative Society

c) Advantages of Auditing.

d) Collect a specimen copy of Audit Report and interpret its financial status.

9) Collect information on any National Level Institution promoting the Cooperative Movement in India.

Guidelines/criteria:-

a) Information on any National Level Institution such as RBI, NABARD, SBI or NCDC, Promoting Co-operative Movement in India.

b) Schemes Implemented.

c) Initiatives and measures taken by the Ministry of Co-operations to promote the Co-operative sector.

10) Visit any state level institution promoting Co-operative Movement in Goa.

Guidelines/criteria

a) information on state level institutions promoting growth of Co-operatives in Goa.

b) Schemes implemented.

c) initiatives and measures taken by the Ministry of Co-operation to promote the co- operative sector in Goa.

d) Co-operative week observed in Goa.

11) Interview with any member of a Co-operative society.

Guidelines/Criteria:

a) Brief background of Co-operative society in which he has taken membership.

b) Reason to become a member of the said society, Amount of entrance fees and annual subscription.

c) Rights and duties , Election in society ,Schemes to members, Reasons for cancellation of membership.

d) Social commitment of the said Co-operative society.

WEIGHTAGE TO LEARNING OUTCOMES

NO	LEARNING OUTCOMES	MARKS	PERCENTAGE OF MARKS
1	Knowledge	24	30%
2	Understanding	30	37.5%
3	Application	18	22.5%
4	Analysis	04	05%
5	Evaluation	04	05%
6	Creation	--	--
	Total	80	100%

Weightage to forms of questions

Sr. No	Form of questions	Marks for each question	No of questions	Total marks	Expected time (Min)
1	MCQs	01	20	20	20
2	SA -I	02	08	16	40
3	SA – II	03	08	24	70
4	LA	04	05	20	50
	Total		41	80	180

Weightage to difficulty level of questions

Sr. No	Estimated difficulty level of questions	Marks	Percentage
01	Easy	24	30%
02	Average	36	45%
03	Difficult	20	25%
	Total	80	100%

Questions may vary in difficulty level. Such an assessment in each question will be made by the paper setter.

GOA BOARD OF SECONDARY & HIGHER SECONDARY EDUCATION, ALTO, BETIM, GOA.

BLUE PRINT HSSC EXAMINATION 2026 – 2027

SUBJECT:CO-OPERATION

MAXIMUM MARKS: 80 DURATION 3HRS.

Objectives	knowledge				Understanding				Application				Analysis				Evaluation				Total
Content area	VSA	SA I	SA II	LA	VSA	SA I	SA II	LA	VSA	SA I	SA II	LA	VSA	SA I	SA II	LA	VSA	SA I	SA II	LA	
Mgt. of co-op org.			3(1)		1(3)	2(1)		4(1)													12 (6)
Funds Mgt. of co-op. society	1(1)						3(1)														04 (2)
Meetings of society		2(1)	3(1)		1(3)																08 (5)
Accounts of society	1(2)	2(1)				2(2)															08 (5)
Audit of Co-op society	1(2)									2(1)		4(1)*									08 (4)
State & co-op. mov.	1(1)										3(1)					4(1)					08 (3)
National lev. Institutions	1(1)										3(1)									4(1)	08 (3)
State lev, institutions	1(1)										3(1)										04 (2)
Co-op Edu. & training	1(1)						3(1)*														04 (2)
Co-op. Banking	1(1)	2(1)			1(2)						3(1)										08 (5)
Co-op. Law	1(2)					2(1)		4(1)*													08 (4)
Total	12 (12)	06 (3)	06 (2)	--	08 (8)	08 (4)	06 (2)	08 (2)		02 (1)	12 (4)	04 (1)				04 (1)				04 (1)	80 (41)

- Figures outside the bracket indicate marks allotted.
- Figures inside the bracket indicate numbers of questions.
- (*) indicates internal choice in the questions.
- The above blueprint is a sample and may differ keeping in mind contents, marks and internal choice topics same by the paper setter.

MODEL QUESTION PAPER GOA BOARD 2026 -27

SUBJECT: CO-OPERATION (H 4651)

CLASS XII

Total No of questions: 41 Maximum marks 80

Duration 3 hours

INSTRUCTIONS:

- All questions are compulsory.
- Question Nos 1 to 20 are MCQ's of 01 mark each.
- Question Nos 21 to 28 are of 02 marks each.
- Question Nos 29 to 36 are of 03 marks each.
- Question Nos 37 to 41 are of 04 marks each.
- Internal choice is to be exercised in question No 35,38 and 41.

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1. The principle of an organization that suggests the centralization and decentralization of power and authority to be maintained in an organization is _____
    - Balance
    - Continuity
    - Efficiency
    - Responsibility
2. The office bearer who helps the managing committee to conduct the functions of the society smoothly is _____
    - Auditor
    - Nominee
    - Promoter
    - Secretary
3. A co-operative society must provide the documents requested by the member on payment of fees within a period of _____
    - Four months
    - Three months
    - Two months
    - One month
4. Which of the following source of finance determines solvency and credit of the co-operative society?
    - Issue of shares
    - Issue of debentures
    - Internal finance

- Grants and subsidies

5. The manner of placing a motion before a meeting in a co-operative society is prescribed by the _____
    - Agreement
    - Amendment
    - Bye-laws
    - Constitution
6. The collective will of the body of the meeting of a co-operative society in a co-operative society is known as _____
    - Agenda
    - Notice
    - Quorum
    - Resolution
7. Which of the following meeting considers the provisional committee to look after management of society?
    - Board meeting
    - Annual general meeting
    - First general meeting
    - Special general meeting
8. A member of a co-operative society can inspect the details of the nominee of member from _____
    - Shares register
    - Members register
    - Stock register
    - Property register
9. The statement prepared only after preparing the trading and profit and loss account in a co-operative society is _____
    - Balance sheet
    - Trial balance
    - Income and expenditure statement
    - Receipt and payment statement
10. In a co-operative society the accounting system is made efficient through _____
    - Manipulation
    - Taxation
    - Classification
    - Auditing
11. Which of the following audit is compulsory for all the co-operative organization?
    - Statutory audit
    - Internal audit

- Interim audit
- Continuous audit

12. The officer appointed by the state government to manage the affairs of the co-operative societies is _____
    - Member
    - Nominee
    - Registrar
    - Treasurer
13. The State Bank of India was established in the year _____
    - 1935
    - 1955
    - 1963
    - 1982
14. The Goa Rajya Sahakari Sangha Maryadit was established in the year _____
    - 1991
    - 1981
    - 2001
    - 2012
15. The apex management training institute in India providing co-operative education and management training is _____
    - VAMNICOM
    - RBI
    - NCDC
    - KVIC
16. The organizational structure of co-operative banks in India is _____
    - Five tier
    - Four tier
    - Three tier
    - One tier
17. Which of the following activity, a farmer requires long term finance?
    - Purchasing cattle
    - Purchasing fertilizer
    - Purchasing seeds
    - Purchasing agricultural land
18. The main purpose of co-operative banks is to cater to the financial needs of _____
    - Mining sector
    - Industrial sector
    - Construction sector
    - Agricultural sector

19. The co-operative society formed with the object to serve the interest of members of more than one state is _____
    - District societies
    - Multi-state societies
    - Primary societies
    - Employees societies
20. As per provision of Co-operative societies act 1904, all profits earned should be transferred to _____
    - Welfare fund
    - Promoters fund
    - Reserve fund
    - Education fund
21. Explain any two reasons for cancellation of membership of a member in a co-operative society.
22. Point out any four items of business that can be transacted at the managing committee meeting of a co-operative society.
23. State any four needs for accounts in a co-operative society.
24. Distinguish between statutory books and non-statutory books.
25. Specify the guidelines followed for the Appropriation of Profit of a Co-operative society.
26. Mr. Amar Naik is appointed as the Auditor of Namrata Housing co-operative Society. Determine any four points he should plan before preparing audit of the said society.
27. Distinguish between co-operative banks and commercial banks. (any two points)
28. Interpret any four features of the Maharashtra Co-operative Societies Act 1960.
29. State any six functions of treasurer of a co-operative society.
30. “Every organization big or small requires finance”. With reference to this statement, outline any six needs of finance for a co-operative society.
31. List out any six items of business transacted at the Annual General Meeting of a co-operative society.
32. How does a Co-operative society overcome the state of distress ?
33. “NABARD is an apex financial institution at the national level act as refinancing institute for co-operative”. With reference to this statement identify any six functions of NABARD.
34. “The Goa Co-operative Marketing and Supply Federation Limited is an apex federation for primary consumer and marketing societies in the state of Goa”. In view of this statement identify any six objects of The Goa Co-operative Marketing and supply Federation.
35. State any six points to highlight the need for Co-operative Education and training for development of Co-operative Movement.

OR

State any six activities conducted through Dayanand Bandodkar Co-operative Training Centre, Panaji.

36. "The Co-operative Banks Need to improve their banking activities". In the view this statement, suggest any six points to improve the working of co-operative banks.
37. Highlight the procedure to elect the members of managing committee of a co-operative society.
38. Identify any eight points to be considered by a co-operative society while preparing for the audit of the society.

OR

Identify any eight contents of Audit Memorandum prepared by an Auditor after auditing the books of accounts of a society.

39. "The Registrar of Co-operative Societies is considered as the controlling authority for the co-operatives in the state". With reference to this statement examine any eight powers of the Registrar of Co-operative Societies.
40. "The Reserve Bank of India has initiated numbers of measures for the development of Co-operatives in India". In the view of this statement evaluate any four measures initiated by RBI for development co-operatives in India.
41. List out any eight provisions of The Co-operative Societies Act 1912.

OR

List out any eight provisions of The Goa State Co-operative Societies Act 2001 ,Rules 2003 in respect of registration.

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