



**MURANG'A UNIVERSITY COLLEGE**  
**(A Constituent college of Jomo Kenyatta University of Agriculture and Technology)**  
**SCHOOL OF BUSINESS AND ECONOMICS**

**DEPARTMENT: COMMERCE**

**COURSE: DIPLOMA IN CO-OPERATIVE MANAGEMENT**

**CLASS: BS/CM/013D**

**EXAMINATION: END OF STAGE SUPPLEMENTARY**

**UNIT NAME: CO-OPERATIVE ACCOUNTING**

**MAIN CAMPUS**

**TIME: 2 HOURS**

---

**INSTRUCTIONS:**

ANSWER *ALL* QUESTIONS.

Q1(a) Explain features of good store keeping. [10 marks]

(b) In relation to organization of purchasing. What are the demerits?  
of centralized purchasing organization [10 marks]

Q2(a) What factors which affect stock levels in purchasing organization. [10 marks]

(b) The following information is provided for material 'PQ'

Maximum consumption                      6000 units

Minimum consumption                      4000 units

Lead time                                      4-6 weeks

RQ

**Required**

(i) Reorder level

(ii) Minimum stock level

(iii) Maximum stock level

(iv) Average stock level

[10 marks]

Q3. Illustrate and explain the following documents

(i) Bins

(ii) Stores ledger card.

[10 marks]

(b) Explain features of asset register

Q4. Describe a transport note.

[10 marks]