

QP Code : 18UA69AECO1A

স্নাতক পাঠক্রম (BDP)
অনুশীলন পত্র (Assignment)
ডিসেম্বর, ২০১৭ ও জুন, ২০১৮ (December-2017 & June-2018)
ঐচ্ছিক পাঠক্রম (Elective Course)
বাণিজ্য (Commerce)
প্রথম পত্র (1st Paper)
Accountancy : ECO-1
বিভাগ-ক (Group-A)
পূর্ণমান : ৫০ (Full Marks : 50)
মানের গুরুত্ব : ৩০% (Weightage of Marks : 30%)

পরিমিত ও যথাযথ উত্তরের জন্য বিশেষ মূল্য দেওয়া হবে।
অসুন্দর বানান, অপরিচ্ছন্নতা এবং অপরিষ্কার হস্তাক্ষরের ক্ষেত্রে নম্বর
কেটে নেওয়া হবে। উপাত্তে প্রশ্নের মূল্যমান সূচিত আছে।
**Special credit will be given for precise and correct
answer. Marks will be deducted for spelling mistakes,
untidiness and illegible handwriting. The figures in the
margin indicate full marks.**

Part - I

যে-কোনো একটি প্রশ্নের উত্তর দিন।

Answer any *one* question. 20 × 1 = 20

1. From the following information of Kolkata Club, prepare Income and Expenditure A/c for the year ended 31.03.17 and a Balance Sheet as on that date :

B.Com.-AU-6069

[পরের পৃষ্ঠায় দৃষ্টব্য

QP Code : 18UA69AECO1A 2

Receipts & Payments A/c
Dr. for the year ended 31.03.17 Cr.

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Balanced b/d	2,000	By Balance b/d	4,500
" Subscription		- Bank	
2016 500		overdraft	
2017 15,200		" Investment in	
2018 <u>450</u>	16,150	securities	3,000
To Proceeds from		" Furniture	2,500
Music show	2,500	" Salaries	5,200
" Entrance fees	670	" Printing &	
" Interest on		Stationary	800
securities	480	" Advertisement	1,750
" Sale of old		" Sundry	
chair	150	Expenses	1,500
		" Balance c/d	
		- Cash in	
		hand 200	
		- Cash at	
		Bank <u>2,500</u>	2,700
	21,950		21,950

B.Com.-AU-6069

3 QP Code : 18UA69AECO1A

অতিরিক্ত তথ্য (Addl. information) :

- i) Entrance fees will be treated as capital receipts.
 - ii) Outstanding salary Rs. 100
 - iii) On 1.04.2016, the value of building Rs. 24,500; Investment Rs. 6,500
 - iv) Charge depreciation on building and furniture @ 5% p.a.
 - v) Stationary as on 1.04.2016 Rs. 150 and as on 31.03.2017 Rs. 85
 - vi) Advertisement cost to be written off over five years.
2. Ranjit of Kolkata sent 400 shirts to his agent Arian at Delhi. The cost of each shirt being Rs. 600. The invoice price being 20% plus cost. Ranjit spent Rs. 1,200 as packing charge. Arian spent Rs. 2,500 for freight and clearing and Rs. 1,500 for godown rent. Arian sold $\frac{3}{4}$ th of goods at 20% profit on sale price. He is entitled to get 5% as ordinary commission and 20% bonus (after charging expenses and commission). Show the ledger accounts in the books of Ranjit.

20

QP Code : 18UA69AECO1A 4

Part - II

যে-কোনো দুটি প্রশ্নের উত্তর দিন।

Answer any *two* questions. $12 \times 2 = 24$

3. On examining the Pass Book of a firm, it is found that the balance shown on 31.03.2017, differs from the bank balance as shown in the Cash Book. The Cash Book shows a balance of Rs. 15,700. From the detailed comparison of entries, it is found that :
- i) Rs. 2,500 is entered in the Cash Book as paid into bank on 31.03.2017 but was credited by bank on 4.04.2017
 - ii) Bank charges Rs. 150 on 31.03.2017 was not entered in the Cash Book
 - iii) A cheque of Rs. 1,200 which was received from Rahul was paid into bank without recording the same in the Cash Book

QP Code : 18UA69AECO1A

- iv) No entry has been made in Cash Book to record the dishonour on 15.02.2017 of a cheque of Rs. 1,500 recorded from Gobinda
- v) On 27.03.2017, a debtor paid Rs. 2,000 directly into bank but no entry was made in the Cash Book
- vi) Cheques totalling Rs. 10,500 were issued by the firm and duly recorded in Cash but had not been presented at the bank for payment until 31.03.2017.

Cash Book সংশোধন করুন এবং এখান থেকে ব্যাল্ক সমন্বয় বিবরণী প্রস্তুত করুন।

You are required to pass entries for necessary correction of the Cash Book of the firm and on the basis of the corrected Cash Book balance, prepare a Bank Reconciliation Statement. 8 + 4

4. a) 'হিসাব-নিকাশকরণ একটি ব্যবসায়িক ভাষা'
— আলোচনা করুন।
'Accounting is a commercial language.'
Discuss.

QP Code : 18UA69AECO1A 2

- b) ম্যাচিং ধারণাটি আলোচনা করুন।

Discuss the matching concept. 6 + 6

5. B&W Ltd. charges depreciation with plant and machinery @10% p.a. on straight line method. On 31.12.2016, the company decides to adopt diminishing balance method of depreciation @ 20% p.a. with retrospective effect from 1.01.2014.

On 1.01.2014, the Plant & Machinery A/c stood in the books at Rs. 1,00,000. New Machinery for Rs. 5,000 was purchased on 1.10.2014 and for Rs. 10,000 on 1.07.2015. On 1.04.2016 a machine whose book value had been Rs. 15,000 on 1.01.2014 was sold for Rs. 10,000.

Show the Plant & Machinery A/c for 2014, 2015 & 2016. 12

Part - III

যে-কোনো একটি প্রশ্নের উত্তর দিন।

Answer any *one* question. 6 × 1 = 6

6. বাজেয়াপ্ত শেয়ার পুনর্বিলিকরণ বলতে কী বোঝায় ?

What do you mean by re-issue of forfeited shares ? 6

7. কোম্পানীর নিবন্ধন পত্র কীভাবে পাওয়া যায় ?

How a company can get Certificate of incorporation ? 6

8. 'দায়'-এর শ্রেণীবিভাগ করুন।

Classify 'liabilities'. 6

-
-
1. Date of Publication : 23/10/2017
 2. Last date of submission of answer script by the student to the study centre : 02/12/2017
 3. Last date of submission of marks by the examiner to the study centre : 13/01/2018
 4. Date of evaluated answer script distribution by the study centre to the student : 20/01/2018
 5. Last date of submission of marks by the study centre to the Department of C.O.E. on or before : 31/01/2018