

ECO-IA (UT-278A/16)

স্নাতক পাঠ্যক্রম (B.D.P.)

শিক্ষাবর্ষান্ত পরীক্ষা (Term End Examination) :

ডিসেম্বর, ২০১৫ ও জুন, ২০১৬

বাণিজ্য (Commerce)

ঐচ্ছিক পাঠ্যক্রম (Elective)

প্রথম পত্র (1st Paper : Group – A, Accountancy)

সময় : দুই ঘণ্টা

পূর্ণমান : ৫০

Time : 2 Hours

Full Marks : 50

(মানের গুরুত্ব : ৭০%)

(Weightage of Marks : 70%)

পরিমিত ও যথাযথ উত্তরের জন্য বিশেষ মূল্য দেওয়া হবে।

অশুদ্ধ বানান, অপরিচ্ছন্নতা এবং অপরিষ্কার হস্তাক্ষরের ক্ষেত্রে নম্বর

কেটে নেওয়া হবে। উপান্তে প্রশ্নের মূল্যমান সূচিত আছে।

Special credit will be given for accuracy and relevance in the answer. Marks will be deducted for incorrect spelling, untidy work and illegible handwriting.

The weightage for each question has been indicated in the margin.

Part - I

যে-কোনো একটি প্রশ্নের উত্তর দিন। $20 \times 1 = 20$

Answer any one question. $20 \times 1 = 20$

1. Following is the Trial Balance of Ghosh Bros. as on 31.12.2015 :

Debit balances : Opening Stock as on 1.1.15 Rs. 12,100; Purchases Rs. 21,000; Drawings Rs. 4,700; Furniture Rs. 12,000;

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Sundry Debtors Rs. 16,800; Income Tax Rs. 500; Machinery Rs. 18,000; Building Rs. 40,000; Investment in 5% Govt. Bond Rs. 8,000; Wages Rs. 11,000; Salaries Rs. 12,800; Sundry Expenses Rs. 3,000; Cash-in-hand Rs. 5,000.

Credit Balances : Capital Rs. 90,000; Sales Rs. 61,400; Creditors Rs. 12,500.

Adjustments :

- Goods sold for Rs. 1,400 have not been recorded in the books of accounts.
- Wages include Rs. 500 being installation charges for machinery.
- Out of the goods purchased, worth Rs. 1,500 were used as stationery.
- Machinery purchased for Rs. 15,000 was wrongly passed through Purchase Day Book.
- Goods of Rs. 1,500 bought for personal use of proprietor has not been recorded in the Purchase Day Book.

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- vi) Salary due but not paid Rs. 2,500.
- vii) Charge depreciation on machinery @ 5% p.a. and on building @ 2% p.a.
- viii) Closing stock as on 31.12.15 cost Rs. 11,500, market value Rs. 14,500.

প্রয়োজনীয় মিলকরণের দাখিলাগুলি দেখান এবং 31.12.15 তারিখে নতুন রেওয়ামিল তৈরি করুন। এই তারিখে শেষ বছরটির জন্য Trading and Profit & Loss Account তৈরি করুন।

10 + 5 + 5

Pass the necessary adjustment entries and then prepare a fresh Trial Balance as on 31.12.15 and also prepare Trading and Profit & Loss Account for the year ended 31.12.15.

2. Roy and Banik entered into a joint venture for sharing profit and loss equally. The cost of materials purchased was Rs. 55,000 which was paid by Roy who drew a bill on Banik at three months to demand for Rs. 30,000, the bill was discounted by Roy at a cost of Rs. 300.

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The other transactions were as follows :

- i) Roy paid Rs. 250 for Carriage, Rs. 200 for Commission on Sales and Rs. 300 for Travelling expenses.
- ii) Banik paid Rs. 150 for Travelling expenses and Rs. 300 for Sundry expenses.
- iii) Sales made by Roy amounted to Rs. 30,000 and by Banik was Rs. 47,500.
- iv) Goods costing Rs. 1,500 and Rs. 750 (being unsold) were retained by Roy and Banik respectively.

Banik-এর হিসাব বইতে Roy-এর মূলধন হিসাব এবং যৌথ উদ্যোগের হিসাব প্রস্তুত করুন।

Prepare Roy's Capital Account, Joint Venture A/c in the books of accounts of Banik.

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Part - II

যে-কোনো দুটি প্রশ্নের উত্তর দিন। $12 \times 2 = 24$

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

3. 31.3.15 তারিখে নিম্নের তথ্যগুলি থেকে Current A/c-এর জন্য একটি ব্যাঙ্ক সমন্বয় বিবরণী প্রস্তুত করুন :

From the following particulars, prepare a Bank Reconciliation Statement for Current Account as on 31.3.15 :

- i) Bank balance as per Pass Book as on 31.3.15, Rs. 5,700.
- ii) Cheque issued but not presented Rs. 950.
- iii) Interest on securities collected by bank but not recorded in Cash Book Rs. 2,500.
- iv) Credit side of Cash Book was overcast by Rs. 250
- v) Insurance premium paid by bank but no entry was made in Cash Book Rs. 300

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- vi) Cheque issued and paid by Bank but wrongly entered in Cash column of Cash Book Rs. 450
- vii) Interest on bank deposit credited by bank on 26.3.15 but entered in Cash Book on 31.3.15, Rs. 150
- viii) Cheque issued to Rana on 31.3.15 but not entered in Cash book Rs. 100
- ix) Cheques deposited and credited by bank but omitted to be recorded in Cash Book Rs. 2,500
- x) Promissory note paid by bank not recorded in Cash Book Rs. 550.

4. অবচয় ধার্য করার প্রয়োজনীয়তা কী ? অবচয় ধার্যের বিভিন্ন পদ্ধতিগুলি আলোচনা করুন।

Why is depreciation charged ? Discuss the different methods of charging depreciation.

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5. আদান-প্রদান হিসাব এবং আয়-ব্যয় হিসাবের পার্থক্যগুলি লিখুন।

Write the differences between Receipts and Payments A/c and Income & Expenditure A/c.

Part - III

যে-কোনো একটি প্রশ্নের উত্তর দিন। $6 \times 1 = 6$

Answer any *one* question. $6 \times 1 = 6$

6. শেয়ার ও ঋণপত্রের মধ্যে পার্থক্য লিখুন।
Distinguish between Share and Debenture.
7. ঝুঁকি বাহকের দস্তুরি কী ? কীভাবে এই দস্তুরি হিসাবে দেখানো হয় ?

What is del credere commission ? How is it shown in the account ?

8. On 1st January, 2016, Ajoy drew two 3 months' bills on Bijoy for Rs. 3,000 and Rs. 5,000 respectively which were accepted by Bijoy. Ajoy discounted the 1st bill @ 6% and endorsed the 2nd bill to Sudhir in full settlement of his dues of Rs. 5100.

অজয়ের হিসাব বইতে প্রয়োজনীয় জাবেদার দাখিলা দেখান।

Show the journal entries in the books of accounts of Ajoy.