

**AOC-01 (UT-289/16)**

**স্নাতক পাঠ্যক্রম ( B.D.P.)**

শিক্ষাবর্ষান্ত পরীক্ষা ( Term End Examination ) :

ডিসেম্বর, ২০১৫ ও জুন, ২০১৬

ফলিত পাঠ্যক্রম ( **Application Oriented Course** )

**প্রাথমিক হিসাবশাস্ত্র**

**( AOC-1 : Basic Accountancy )**

সময় : তিন ঘণ্টা

পূর্ণমান : ১০০

Time : 3 Hours

Full Marks : 100

( 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। উপাত্তে 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.**

**বিভাগ - ক**

যে-কোনো দুটি প্রশ্নের উত্তর দিন :  $20 \times 2 = 40$

1. a) রেওয়ামিলে যে ভুলগুলি ধরা পড়ে না, সেগুলি উদাহরণসহ লিখুন।
- b) ত্রুটি থাকা সত্ত্বেও কোন কোন প্রতিষ্ঠান একতরফা দাখিলা পদ্ধতিতে হিসাব রাখতে পছন্দ করেন কেন, আলোচনা করুন।  $10 + 10$

**B.A./B.Sc./B.Com-7002-W**

[ পরের পৃষ্ঠায় দ্রষ্টব্য

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2. a) জাবেদা কাকে বলে ? বিশেষ জাবেদা ও সাধারণ জাবেদার মধ্যে পার্থক্য কী ?

- b) হিসাবের বইতে সাধারণত কোথায় বিপরীত দাখিলা দেওয়া হয় ? এর প্রয়োজন হয় কেন ?  $15 + 5$

3. নিম্নলিখিত জের ও অতিরিক্ত তথ্যগুলি থেকে 31.3.2016 তারিখে শেষ হওয়া বছরের জন্য লাভ-ক্ষতি হিসাব এবং ঐ তারিখে উদ্বর্তপত্র তৈরি করুন :  $20$

Debit balances :

Purchases Rs. 7,30,000; Drawings Rs. 35,300; Furniture Rs. 30,800; Cash Rs. 3,300; Stock in trade (1.4.15) Rs. 1,40,000; Insurance Rs. 2,170; Travelling Expenses Rs. 6,900; Debtors Rs. 1,03,900; Sales Return Rs. 31,000; Freight and insurance Rs. 48,800; Rent & Taxes Rs. 19,100; Investment Rs. 14,100; Salaries & Wages Rs. 28,630; Bank Rs. 21,000; Postage & Telegram Rs. 1,450; Printing & Advertisement Rs. 14,400; Interest on loan Rs. 2,700; Audit fees Rs. 1,920; Discount allowed Rs. 11,720; General expenses Rs. 21,500.

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#### Credit balances :

Capital Rs. 3,32,000; Sales Rs. 8,65,000; Purchase return Rs. 24,000; Creditors Rs. 74,000; Income from investment Rs. 3,550; Loan @ 15% p.a. (1.10.15) Rs. 60,000; Discount received Rs. 7,140.

#### Additional information :

- i) Stock in trade as on 31.3.16 was valued at Rs. 2,38,000
- ii) Depreciation is to be charged @ 20% on furniture
- iii) Salaries & wages outstanding at 31.3.16 was Rs. 5,500
- iv) Provision for bad debts is to be made @ 5% on debtors
- v) Bad debts to be written off Rs. 500.

#### বিভাগ - খ

যে-কোনো তিনটি প্রশ্নের উত্তর দিন :  $12 \times 3 = 36$

4. নিম্নলিখিত লেনদেনগুলি নগদান বইতে লিপিবদ্ধ করুন এবং 31.3.16 তারিখের অন্তিম জের নির্ণয় করুন :

2016

- March 1 Cash in hand Rs. 5,500  
Cash at bank with SBI Rs. 7,600  
2 Purchased goods for Rs. 1,500 and paid by cheque

Contd. ...

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2016

- March 4 Cash purchases Rs. 2,500, less trade discount @ 5%  
7 Purchased Stationery Rs. 150  
9 Cash sales Rs. 5,500 and deposited to SBI  
11 Withdrawn from bank for office use Rs. 2,000 and for personal use Rs. 500  
13 Paid wages Rs. 550 and Rent Rs. 1,500  
20 A customer deposited cash into bank directly Rs. 5,000  
27 Bank charged commission Rs. 250  
28 Received from Mahesh Rs. 600 in cash and Rs. 1,500 by cheque. The cheque deposited into bank on 30.3.16.

5. নিম্নলিখিত লেনদেনগুলি যথোপযুক্ত ত্রয় বইতে লিপিবদ্ধ করুন এবং খতিয়ানে তুলুন :

2015

- Dec. 1 Purchased from Kolkata Stores, 5 chest of Darjeeling Tea @ Rs. 2,000 per chest, less Trade discount 4%, Freight charges Rs. 500  
7 Purchased from Howrah Stores, 100 kg of sugar @ Rs. 15 per kg, less Trade discount 5%, Freight charges Rs. 100

Contd. ...

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- 2015 Purchased from Biskfarm Stores, 50 kg  
Dec. 15 of biscuit @ Rs. 80 per kg, less Trade discount 5%, Packing charges Rs. 25  
17 Purchased from Biskfarm Stores, 60 kg of sugar @ Rs. 15 per kg, less Trade discount 5%, Freight charges Rs. 55  
27 Purchased from Kolkata Stores, 40 kg of biscuit @ Rs. 75 per kg, trade discount 5% and 200 kg of sugar @ Rs. 15 per kg, less Trade discount 2%

6. “যদিও খতিয়ানই হল হিসেবের পাকা বই, তথাপি জাবেদায় দাখিলা করা আবশ্যিক।” — কারণসহ ব্যাখ্যা করুন।
7. উদ্বর্তপত্রে সম্পত্তি ও দায়সমূহের বিন্যাসসজ্জা বলতে কী বোঝেন ? বিন্যাসসজ্জার বিভিন্ন পদ্ধতিগুলি সংক্ষেপে আলোচনা করুন। 4 + 8
8. হিসাবখাত কী ? সুবর্ণ নীতিগুলি সম্পর্কে আলোচনা করুন। 4 + 8

**বিভাগ - গ**

যে-কোনো চারটি প্রশ্নের উত্তর দিন : 6 × 4 = 24

9. “সমস্ত লেনদেনই ঘটনা, কিন্তু সমস্ত ঘটনা লেনদেন নয়।” — আলোচনা করুন।

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10. সঠিক শব্দ নির্বাচন করে বাক্যগুলি লিখুন :
- Increase in asset is debit / credit.
  - The person receiving a benefit is a debtor / creditor.
  - Decrease in income is debited / credited.
  - Real account always shows debit balance / credit balance.
  - Drawings account is a Real account / Personal account / Nominal account.
  - Depreciation is expense / loss.
11. লাভ-ক্ষতি বণ্টন হিসাব বলতে কী বোঝায় ? কেন এটি তৈরি করা হয় ?
12. তহবিল ধারণা ও সত্তা ধারণা সম্বন্ধে সংক্ষেপে আলোচনা করুন।
13. ডেবিট নোট ও ক্রেডিট নোট কী ?
14. উদাহরণসহ আলোচনা করুন :
- বিলম্বিত মুনাফা জাতীয় ব্যয়
  - খরচের জন্য সংস্থান।

**English Version****Group – A**

Answer any *two* questions.  $20 \times 2 = 40$

1. a) Mention different types of errors which are not disclosed by a Trial Balance. Give example for each error.  
b) In spite of its defects certain concerns still prefer to keep accounts on single entry system. Explain why.  $10 + 10$
2. a) What is Journal ? Distinguish between special journal and general journal.  
b) Where is generally contra-entry given in books of accounts ? Why is it necessary ?  
 $15 + 5$
3. From the following balances and additional information, prepare Profit and Loss A/c for the year ended 31.3.2016 and the Balance Sheet as on that date :  $20$

Debit balances :

Purchases Rs. 7,30,000; Drawings Rs. 35,300;  
Furniture Rs. 30,800; Cash Rs. 3,300; Stock in trade (1.4.15) Rs. 1,40,000; Insurance Rs. 2,170;  
Travelling Expenses Rs. 6,900; Debtors Rs. 1,03,900; Sales Return Rs. 31,000;

Freight and insurance Rs. 48,800; Rent & Taxes Rs. 19,100; Investment Rs. 14,100; Salaries & Wages Rs. 28,630; Bank Rs. 21,000; Postage & Telegram Rs. 1,450; Printing & Advertisement Rs. 14,400; Interest on loan Rs. 2,700; Audit fees Rs. 1,920; Discount allowed Rs. 11,720; General expenses Rs. 21,500.

Credit balances :

Capital Rs. 3,32,000; Sales Rs. 8,65,000; Purchase return Rs. 24,000; Creditors Rs. 74,000; Income from investment Rs. 3,550; Loan @ 15% p.a. (1.10.15) Rs. 60,000; Discount received Rs. 7,140.

Additional information :

- i) Stock in trade as on 31.3.16 was valued at Rs. 2,38,000
- ii) Depreciation is to be charged @ 20% on furniture
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- iv) Provision for bad debts is to be made @ 5% on debtors
- v) Bad debts to be written off Rs. 500.

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Answer any *three* questions.  $12 \times 3 = 36$

4. Record the following transactions in a Cash Book and draw closing balance on 31.3.16 :

2016

- March 1 Cash in hand Rs. 5,500  
Cash at bank with SBI Rs. 7,600  
2 Purchased goods for Rs. 1,500 and paid by cheque  
4 Cash purchases Rs. 2,500, *less* trade discount @ 5%  
7 Purchased Stationery Rs. 150  
9 Cash sales Rs. 5,500 and deposited to SBI  
11 Withdrawn from bank for office use Rs. 2,000 and for personal use Rs. 500  
13 Paid wages Rs. 550 and Rent Rs. 1,500  
20 A customer deposited cash into bank directly Rs. 5,000  
27 Bank charged commission Rs. 250  
28 Received from Mahesh Rs. 600 in cash and Rs. 1,500 by cheque. The cheque deposited into bank on 30.3.16.

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5. Enter the following transactions in a suitable Purchase Book and post them into ledger :

2015

- Dec. 1 Purchased from Kolkata Stores, 5 chest of Darjeeling Tea @ Rs. 2,000 per chest, *less* Trade discount 4%, Freight charges Rs. 500  
7 Purchased from Howrah Stores, 100 kg of sugar @ Rs. 15 per kg, *less* Trade discount 5%, Freight charges Rs. 100  
15 Purchased from Biskfarm Stores, 50 kg of biscuit @ Rs. 80 per kg, *less* Trade discount 5%, Packing charges Rs. 25  
17 Purchased from Biskfarm Stores, 60 kg of sugar @ Rs. 15 per kg, *less* Trade discount 5%, Freight charges Rs. 55  
27 Purchased from Kolkata Stores, 40 kg of biscuit @ Rs. 75 per kg, trade discount 5% and 200 kg of sugar @ Rs. 15 per kg, *less* Trade discount 2%

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6. "Though ledger is the principal book of account, yet journalisation is necessary." Explain with reasons.
7. What is marshalling of assets and liabilities in Balance Sheet ? Describe the various methods of marshalling. 4 + 8
8. What is account ? Discuss the golden rules. 4 + 8

**Group – C**

Answer any *four* questions. 6 × 4 = 24

9. "All transactions are event but all events are not transactions." Discuss.
10. Select the correct word and write the sentence.
  - i) Increase in asset is debit / credit.
  - ii) The person receiving a benefit is a debtor / creditor.
  - iii) Decrease in income is debited / credited.
  - iv) Real account always shows debit balance / credit balance.
  - v) Drawings account is a Real account / Personal account / Nominal account.
  - vi) Depreciation is expense / loss.

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11. What do you mean by Profit and Loss Appropriation A/c ? Why is this account prepared ?
12. Briefly discuss the fund concept and entity concept.
13. What are debit note and credit note ?
14. Explain with example :
  - a) Deferred Revenue expenditure.
  - b) Provision for expenses.