

AOC-01 (UT-289/15)**স্নাতক পাঠ্যক্রম (B.D.P.)**

শিক্ষাবর্ষান্ত পরীক্ষা (Term End Examination) :

ডিসেম্বর, ২০১৪ ও জুন, ২০১৫

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 : $20 \times 2 = 40$

- দুই তরফা দাখিলা পদ্ধতি বলতে কি বোঝেন ? এর সুবিধা ও সীমাবদ্ধতা বর্ণনা করুন। লেনদেন বলতে কি বোঝেন ? “সকল লেনদেনই ঘটনা কিন্তু সকল ঘটনা লেনদেন নয়।” উদাহরণসহ ব্যাখ্যা করুন। $4 + (4 + 4) + 4 + 4$
- প্রদত্ত রেওয়ামিল ও অন্যান্য তথ্যাবলী বিবেচনা করে 31.03.2014 তারিখে সমাপ্ত বৎসরের ক্রয়-বিক্রয় হিসাব, লাভ-ক্ষতি হিসাব এবং ঐ তারিখের জন্য

B.A./B.Sc./B.Com-151-P

[পরের পৃষ্ঠায় দ্রষ্টব্য

AOC-01 (UT-289/15) 2

একটি উদ্বর্তপত্র প্রস্তুত করুন এবং সঠিক রেওয়ামিলটি

পুনরায় প্রস্তুত করুন :

রেওয়ামিল

Dr.		Cr.	
	Amount Rs.		Amount Rs.
Capital	8,000	Debtors	7,580
Bad debt received	250	Bank deposits	2,750
Creditors	1,250	Discount Allowed	40
Return Outwards	350	Drawings	600
Bank Overdraft	1,570	Return Inward	450
Rent	360	Sales	14,690
Salaries	850	Bills Payable	1,350
Travelling Expenses	300		
Cash	210		
Stock on 1.4.2013	2,450		
Purchases	11,870		
	27,460		27,460

অন্যান্য তথ্যাবলী :

- The closing stock on 31.03.2014 was Rs. 4,200.
- Write off Rs. 80 as bad debt and create a reserve for bad debt at 5% on sundry debtors.
- Three months rent is outstanding.
- Interest on bank deposit Rs. 135 credited by the bankers and interest on overdraft Rs. 157 debited by them in the Pass Book have not been entered in the books.
- On 25th March, 2014, a fire destroyed stock of the value of Rs. 2,000. The insurance company admitted the claim for the loss at Rs. 1,500 only and paid the amount on 5th May, 2014. 20

B.A./B.Sc./B.Com-151-P

3 AOC-01 (UT-289/15)

3. মিঃ সিনহা তার হিসাব একত্রফা পদ্ধতিতে রাখে। তার সম্পত্তি ও দায়ের পরিমাণ হল নিম্নরূপ :

	1.1.2014 (Rs.)	31.12.2014 (Rs.)
Plant & Machinery	40,000	50,000
Furniture	16,000	12,000
Stock-in-trade	24,000	30,000
Sundry Debtors	30,000	36,000
Sundry Creditors	20,000	25,000
Cash at Bank	10,000	15,000
Cash in hand	5,000	4,000
10% Mortgage loan	20,000	20,000

During the year 2014, Mr. Sinha introduced Rs. 20,000 as additional capital & took cash Rs. 5,000 & goods costing Rs. 2,000 from the business for his household purposes. Create a provision for doubtful debts @ 5% on Sundry Debtors and charge depreciation @ 10% p.a. on Plant & Machinery and @ 20% p.a. on Furniture. Interest on loan was outstanding for one year.

উপরোক্ত তথ্য বিবেচনা করে 31.12.2014 তারিখে সমাপ্ত বছরের লাভক্ষতি নির্ধারণ করুন এবং ঐ তারিখে ব্যবসায়ের আর্থিক অবস্থার বিবরণী প্রস্তুত করুন। 20

4. নিম্নলিখিত লেনদেনগুলি মিঃ পালের নগদান বইতে লিপিবদ্ধ করে জের টানুন : 20

2014		Rs.
Nov.1	Cash in hand	4,800
	Cash at Bank	7,000
3	Purchased goods from M/s Agarwalla for Rs. 1,400 and paid by cheque.	

AOC-01 (UT-289/15) 4

9	Cash purchases Rs. 1,600 less trade discount @ 5%	
10	Purchased stamps	100
12	Cash sale of Rs. 5,000 deposited into Bank.	
15	Received from Mr. Halder cash Rs. 600 and cheque for Rs. 1,000 both deposited into bank.	
15	Withdrawn from bank for office use	1,600
16	Paid wages Rs. 800 and Rent Rs. 1,200	
19	Paid M/s Milly & Co. by cheque & dishonoured	4,800
23	Received a cheque from Subrata for sale of old goods	1,700
26	A customer deposited into bank	1,200
29	Withdrawn from bank for personal use	400
31	Bank charged commission	200
31	Withdrawn from bank for paying income tax	1,000

বিভাগ - খ

যে-কোনো তিনটি প্রশ্নের উত্তর দিন : 12 × 3 = 36

5. a) “যদিও খতিয়ানই হল হিসাবের পাকা বই, তথাপি জাবেদায় দাখিলা করা আবশ্যিক।” — এর কারণ ব্যাখ্যা করুন।
- b) নগদান বই জাবেদা, না খতিয়ান ? বিপরীত দাখিলা কি ? 6 + 3 + 3

AOC-01 (UT-289/15)

6. নিম্নলিখিত তথ্যাবলী থেকে শ্রী দাসের 31.03.2014 তারিখে একটি ব্যাঙ্ক সমন্বয় বিবরণী প্রস্তুত করুন : 12
- On 31.03.2014, Sri Das had an overdraft of Rs. 17,000 as shown by the bank column of his Cash Book.
 - Cheques amounting to Rs. 5,000 has been paid into bank, but of these only Rs. 2,200 had been credited in the Pass Book within that date.
 - Another cheque for Rs. 3,000 had been debited to the bank column of the Cash Book, but this cheque had not been deposited to the bank by mistake.
 - During the month, three cheques amounting to Rs. 8,000 were issued, but a cheque for Rs. 2,000 was encashed after 31.03.2014.
 - A debtor directly deposited Rs. 8,560 in the Bank Account of Sri Das, but there was no record for the same in his Cash Book.
 - Bank charges of Rs. 240 were debited in the Pass Book, but not entered in the Cash Book.
 - Dividends of Rs. 900 were collected by the bank and credited in the Pass Book, but this was not debited in the Cash Book.
 - A cheque for Rs. 1,600 received from Suresh was dishonoured, but this was not recorded in the Cash Book.

AOC-01 (UT-289/15) 2

- The Pass Book was debited with Rs. 2,050 for interest on overdraft, but the same was not entered in the Cash Book within 31.03.2014.
 - Sri Das withdrew Rs. 2,000 from bank for his personal use, but this was not recorded in the Cash Book.
7. a) পরিপূরক ভুল এবং নীতিগত ভুল বলতে কি বোঝায় ?
উদাহরণসহ ব্যাখ্যা করুন। এই ভুলগুলি কি রেওয়ামিল মিলকরণে বাধার সৃষ্টি করে ?
- b) ব্যাঙ্ক সমন্বয় বিবরণী কেন প্রস্তুত করা হয় ? 8 + 4
8. নিম্নলিখিত লেনদেনগুলি উপযুক্ত জাবেদায় লিপিবদ্ধ করুন এবং সংশ্লিষ্ট খতিয়ানে দেখান : 2 × 6
- Purchased office furniture for Rs. 6,000 and Accounting Machine of Rs. 8,000 for office use from S. Roy
 - Received a cheque for Rs. 21,000 and allowed discount Rs. 500
 - Sold old office furniture for Rs. 2,400 (Book Value Rs. 1,900)
 - Goods returned by P. Dutta for Rs. 2,500
 - Withdrew cash from bank for personal use Rs. 3,500
 - Paid freight on purchase Rs. 200.
9. নীচের বিষয়গুলির ওপর টীকা লিখুন : 3 × 4
- বহুঘরা নগদান বই
 - বৈশ্বেশিক খুচরা ক্যাশ বই
 - তহবিল ধারণা
 - উৎপাদন ব্যয় হিসাব।

3 AOC-01 (UT-289/15)

বিভাগ - গ

- যে-কোনো চারটি প্রশ্নের উত্তর দিন : $6 \times 4 = 24$
10. সঠিক শব্দ চয়ন করে বাক্য সম্পূর্ণ করুন :
- Submitted a tender for a work is an event / a transaction.
 - Increase in income is debited / credited.
 - General Reserve Account is a Real Account / Personal Account / Nominal Account.
 - Depreciation is an item of Trading A/c. / Profit & Loss A/c.
 - Trade Mark is an example of Fixed Asset / Intangible Asset / Fictitious Asset.
 - Debentures are Internal liabilities / External liabilities.
11. ডেবিট নোট এবং ক্রেডিট নোটের মধ্যে পার্থক্য নির্ণয় করুন।
6
12. সঠিক শব্দ বসিয়ে শূন্যস্থান পূরণ করুন : 1×6
- Cash withdrawal from bank should be treated as entry.
 - Dividend collected by bank is debited to
 - Cash Book is used to record transactions.
 - The balance of Cash A/c shows (Cash in hand, Net Income, Net Expenditure).
 - For real account, debit the of benefit and credit the of benefit.

AOC-01 (UT-289/15) 4

13. নিম্নলিখিতগুলি মূলধনজাতীয় প্রাপ্তি, মুনাফাজাতীয় প্রাপ্তি, মূলধনজাতীয় ব্যয়, মুনাফাজাতীয় ব্যয় অথবা বিলম্বিত মুনাফাজাতীয় ব্যয় তা উল্লেখ করুন : 1×6
- Cost of Plant & Machinery, (b) Commission received in advance, (c) Preliminary Expenses, (d) Sale of old newspaper, (e) Legal charges for purchase of building, (f) Extension of building.
14. নিম্নলিখিত বাক্যগুলির মধ্যে কোনটি শুদ্ধ বা ভুল লিখুন :
 1×6
- Return outward is a debit balance.
 - Trial Balance is always prepared at the end of the year.
 - Sales Book records all types of credit sale.
 - Purchase Day Book is a part of journal.
 - Debit side of Cash Book is meant for recording cash payments.
 - Balance Sheet is an account.
15. চালান কি ? কাল্পনিক বিবরণসহ একটি চালান প্রস্তুত করুন।
 $2 + 4$

English Version
Group – A

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

1. What do you mean by Double Entry System ? Discuss its advantages and disadvantages. What do you mean by transaction ? "All transactions are events, but all events are not transactions." Explain with examples. $4 + (4 + 4) + 4 + 4$
2. The Trial Balance of a concern as at 31.03.2014 is given below :

Trial Balance

Dr.		Cr.	
	Amount Rs.		Amount Rs.
Capital	8,000	Debtors	7,580
Bad debt received	250	Bank deposits	2,750
Creditors	1,250	Discount Allowed	40
Return Outwards	350	Drawings	600
Bank Overdraft	1,570	Return Inward	450
Rent	360	Sales	14,690
Salaries	850	Bills Payable	1,350
Travelling Expenses	300		
Cash	210		
Stock on 1.4.2013	2,450		
Purchases	11,870		
	27,460		27,460

You are required to redraw the correct Trial Balance and to prepare the Final Accounts and Balance Sheet for the year ended 31.03.2014 after making adjustments for the following :

- a) The closing stock on 31.03.2014 was Rs. 4,200.
- b) Write off Rs. 80 as bad debt and create a reserve for bad debt at 5% on sundry debtors.

- c) Three months rent is outstanding.
 - d) Interest on bank deposit Rs. 135 credited by the bankers and interest on overdraft Rs. 157 debited by them in the Pass Book have not been entered in the books.
 - e) On 25th March, 2014, a fire destroyed stock of the value of Rs. 2,000. The insurance company admitted the claim for the loss at Rs. 1,500 only and paid the amount on 5th May, 2014. 20
3. Mr. Sinha keeps his accounts under Single Entry System. The position of his assets and liabilities at the beginning and at the end of the year were as follows :

	1.1.2014 (Rs.)	31.12.2014 (Rs.)
Plant & Machinery	40,000	50,000
Furniture	16,000	12,000
Stock-in-trade	24,000	30,000
Sundry Debtors	30,000	36,000
Sundry Creditors	20,000	25,000
Cash at Bank	10,000	15,000
Cash in hand	5,000	4,000
10% Mortgage loan	20,000	20,000

During the year 2014, Mr. Sinha introduced Rs. 20,000 as additional capital & took cash Rs. 5,000 & goods costing Rs. 2,000 from the business for his household purposes. Create a provision for doubtful debts @ 5% on Sundry Debtors and charge depreciation @ 10% p.a. on Plant & Machinery and @ 20% p.a. on Furniture. Interest on loan was outstanding for one year. From the above information, determine profit or loss for the year ended 31.12.2014 and prepare a statement of affairs as on that date. 20

3 **AOC-01 (UT-289/15)**

4. From the following cash and bank transactions of Mr. Paul, prepare a Cash Book and strike the balances at the end of the month : 20

2014		Rs.
Nov.1	Cash in hand	4,800
	Cash at Bank	7,000
3	Purchased goods from M/s Agarwalla for Rs. 1,400 and paid by cheque.	
9	Cash purchases Rs. 1,600 less trade discount @ 5%	
10	Purchased stamps	100
12	Cash sale of Rs. 5,000 deposited into Bank.	
15	Received from Mr. Halder cash Rs. 600 and cheque for Rs. 1,000 both deposited into bank.	
15	Withdrawn from bank for office use	1,600
16	Paid wages Rs. 800 and Rent Rs. 1,200	
19	Paid M/s Milly & Co. by cheque & dishonoured	4,800
23	Received a cheque from Subrata for sale of old goods	1,700
26	A customer deposited into bank	1,200
29	Withdrawn from bank for personal use	400
31	Bank charged commission	200
31	Withdrawn from bank for paying income tax	1,000

AOC-01 (UT-289/15) 4

Group – B

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

5. a) "Though ledger is the principal book of account, yet journalisation is necessary." Explain the reasons.
- b) Is Cash Book a journal or a ledger ? What is Contra Entry ? 6 + 3 + 3
6. From the following information prepare a Bank Reconciliation Statement for Sri Das as on 31.03.2014 : 12
- i) On 31.03.2014, Sri Das had an overdraft of Rs. 17,000 as shown by the bank column of his Cash Book.
- ii) Cheques amounting to Rs. 5,000 has been paid into bank, but of these only Rs. 2,200 had been credited in the Pass Book within that date.
- iii) Another cheque for Rs. 3,000 had been debited to the bank column of the Cash Book, but this cheque had not been deposited to the bank by mistake.
- iv) During the month, three cheques amounting to Rs. 8,000 were issued, but a cheque for Rs. 2,000 was encashed after 31.03.2014.
- v) A debtor directly deposited Rs. 8,560 in the Bank Account of Sri Das, but there was no record for the same in his Cash Book.

AOC-01 (UT-289/15)

- vi) Bank charges of Rs. 240 were debited in the Pass Book, but not entered in the Cash Book.
- vii) Dividends of Rs. 900 were collected by the bank and credited in the Pass Book, but this was not debited in the Cash Book.
- viii) A cheque for Rs. 1,600 received from Suresh was dishonoured, but this was not recorded in the Cash Book.
- ix) The Pass Book was debited with Rs. 2,050 for interest on overdraft, but the same was not entered in the Cash Book within 31.03.2014.
- x) Sri Das withdrew Rs. 2,000 from bank for his personal use, but this was not recorded in the Cash Book.
7. a) What do you mean by compensating error and error of principle ? Explain with examples. Do these errors effect the agreement of Trial Balance ?
- b) Why is Bank Reconciliation Statement prepared ? 8 + 4
8. Journalise the following transactions and show them in ledger : 2 × 6
- a) Purchased office furniture for Rs. 6,000 and Accounting Machine of Rs. 8,000 for office use from S. Roy
- b) Received a cheque for Rs. 21,000 and allowed discount Rs. 500

AOC-01 (UT-289/15) 2

- c) Sold old office furniture for Rs. 2,400 (Book Value Rs. 1,900)
- d) Goods returned by P. Dutta for Rs. 2,500
- e) Withdrew cash from bank for personal use Rs. 3,500
- f) Paid freight on purchase Rs. 200.
9. Write short notes on the following : 3 × 4
- a) Multi-columnner Cash Book
- b) Analytical Petty Cash Book
- c) Fund Concept
- d) Manufacturing Account.

Group – C

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

10. Select the correct words and complete the sentences :
- a) Submitted a tender for a work is an event / a transaction.
- b) Increase in income is debited / credited.
- c) General Reserve Account is a Real Account / Personal Account / Nominal Account.
- d) Depreciation is an item of Trading A/c. / Profit & Loss A/c.
- e) Trade Mark is an example of Fixed Asset / Intangible Asset / Fictitious Asset.
- f) Debentures are Internal liabilities / External liabilities.

3 **AOC-01 (UT-289/15)**

11. Distinguish between debit note and credit note. 6
12. Fill in the blanks by appropriate words : 1 × 6
- Cash withdrawal from bank should be treated as entry.
 - Dividend collected by bank is debited to
 - Cash Book is used to record transactions.
 - The balance of Cash A/c shows (Cash in hand, Net Income, Net Expenditure).
 - For real account, debit the of benefit and credit the of benefit.
13. State whether the following items are Capital Receipts, Revenue Receipts, Capital Expenditure, Revenue Expenditure or Deferred Revenue Expenditure : 1 × 6
- (a) Cost of Plant & Machinery, (b) Commission received in advance, (c) Preliminary Expenses, (d) Sale of old newspaper, (e) Legal charges for purchase of building, (f) Extension of building.
14. State whether the following statements are correct or wrong : 1 × 6
- Return outward is a debit balance.
 - Trial Balance is always prepared at the end of the year.
 - Sales Book records all types of credit sale.
 - Purchase Day Book is a part of journal.

AOC-01 (UT-289/15) 4

- Debit side of Cash Book is meant for recording cash payments.
 - Balance Sheet is an account.
15. What is Invoice ? Prepare an invoice with imaginary particulars. 2 + 4
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