

QP Code : 18UT69AECO1A

স্নাতক পাঠক্রম শিক্ষাবর্ষান্ত পরীক্ষা
(BDP Term End Examination)
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)

সময় : দুই ঘণ্টা (Time : 2 Hours)

পূর্ণমান : ৫০ (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। 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.**

Part - I

যে-কোনো একটি প্রশ্নের উত্তর দিন।

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

1. নিম্নলিখিত তথ্যগুলি থেকে Kolkata Town Club-এর
31.3.18 বছর শেষের আয়-ব্যয়ের হিসাব ও ঐ দিনের
উদ্বর্ত পত্র প্রস্তুত করুন :

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[পরের পৃষ্ঠায় দৃষ্টব্য

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From the following information of Kolkata Town
Club, prepare Income and Expenditure A/c for
the year ended 31.3.18 and a Balance Sheet as
on that date :

Receipts & Payments A/c

Dr. for the year ended 31.3.18 Cr.

Receipts	Rs.	Payments	Rs.
To Balance b/d	5,000	By Salaries	5,000
" Subscription		" Stationeries	1,500
— 2016-17 4,000		" Rates & Taxes	600
— 2017-18 3,000		" Telephone	
— 2018-19 <u>2,500</u>	9,500	charges	2,500
" Profit on sports		" Sundry expenses	250
event	3,500	" Balance c/d	9,400
" Interest on 8%			
securities	1,000		
" Sale of old			
newspaper	250		
	19,250		19,250

Additional information :

- i) There are 500 members in the club. Each
member's monthly subscription is Rs. 10.
Outstanding subscription for 2016-17 was
Rs. 6,500. 30 members paid advance
subscription for 2018-19 during 2017-18.

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- ii) Stationery as on 1.4.17 Rs. 500 and on 31.3.18 Rs. 700
- iii) Value of the building as on 1.4.17 Rs. 35,000; Depreciation charges 10% p.a.
- iv) Investment made in 8% securities on 1.4.17 Rs. 15,000
- v) Sundry expenses was outstanding on 31.3.17 Rs. 50 and 31.3.18 Rs. 55. 20
2. Kalobaran of Kolkata sent 1000 kg Darjeeling tea to Rahul at Mumbai. The cost being Rs. 35 per kg. Kalobaran paid Rs. 5,000 as freight. 25 kg of Tea was lost in transit. The compensation received from the Insurance Co. Rs. 800. Rahul spent Rs. 600 as loading charge, Rs. 1,500 as godown rent and Rs. 2,000 as Misc. expenses. Rahul sold 800 kg of Tea @ Rs. 50/kg. He is entitled to get ordinary commission and del credere commission @4% and $\frac{1}{2}$ % respectively.

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35 kg of tea was theft from the godown. No compensation was received from the Insurance Co. Show the Consignment A/c, Consignee A/c and Abnormal Loss A/c in the books of Kalobaran.

10 + 5 + 2 + 3

Part - II

যে-কোনো দুটি প্রশ্নের উত্তর দিন।

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

3. a) From the following particulars prepare a Bank Reconciliation Statement as on 31.03.18.
- i) Bank balance as per Cash Book on 31.03.18 Rs. 5,000
- ii) Cheques deposited but not collected by bank Rs. 2,100
- iii) Cheques drawn but not presented to bank Rs. 750

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- iv) Bank credited Rs. 50 as interest on 30.03.18 and debited Rs. 15 for bank charges but these were not recorded in the cash book.
- v) Insurance Premium of Rs. 1,500 was paid by bank but was not recorded in cash book.
- vi) Dividend of Rs. 150 was collected by the bank but not recorded in the Cash book.
- b) ম্যাচিং ধারণাটি আলোচনা করুন।
Discuss the matching concept. 6 + 6
4. a) শেয়ারহোল্ডার ও ডিবেঞ্চার হোল্ডার-এর মধ্যে পার্থক্য লিখুন।
Distinguish between Shareholder and Debenture holder.
- b) আদান-প্রদান হিসাব ও আয়-ব্যয় হিসাবের মধ্যে পার্থক্য লিখুন।
Distinguish between Receipts & Payment A/c and Income & Expenditure A/c. 6 + 6

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5. ABC Ltd. issued 10,000 equity shares of Rs. 10 each at a premium of Rs. 2 per share, payable Rs. 3 on application, Rs. 5 on allotment (including premium), Rs. 2 on First Call and balance on Final Call.

Applications were received for 13,000 shares and excess money was refunded.

All the shares were duly allotted and the money so received on due dates with the exception of the following :

- i) Mr. A holding 500 shares paid the entire amount due along with allotment
- ii) Mr. B holding 1,000 shares failed to pay both the calls.

ABC Ltd.-এর বইতে জাবেদা দাখিলাগুলি দেখান।

Show the necessary journal entries in the books of ABC Ltd.

Part - III

যে-কোনো একটি প্রশ্নের উত্তর দিন।

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

6. বাজেয়াপ্ত শেয়ার পুনর্বিবিকরণ বলতে কী বোঝায় ?

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

7. গুপ্ত সংরক্ষণ কী ?

What is secret reserve ?

8. বিশেষ জাবেদার প্রয়োজন হয় কেন ? ব্যাখ্যা করুন।

What is the necessity of special journal ?
Discuss.

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