



NETAJI SUBHAS OPEN UNIVERSITY

স্নাতক পাঠক্রম (BDP)

অনুশীলন পত্র (Assignment), ডিসেম্বর, ২০১৯ ও জুন, ২০২০ (December-2019 & June-2020)
ঐচ্ছিক পাঠক্রম (Elective Course)

বাণিজ্য (Commerce), প্রথম পত্র (1st Paper), Accountancy : ECO-1 বিভাগ-ক (Group-A)

পূর্ণমান : ৫০

QUESTION PAPER CUM ANSWER BOOKLET

মানের গুরুত্ব : ৩০%

(Full Marks : 50)

(Weightage of Marks : 30%)

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 precise and correct answer. Marks will be deducted for spelling mistakes, untidiness and illegible handwriting.

The figures in the margin indicate full marks.

Name (in Block Letter) :

Enrolment No.

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Study Centre Name : Code :

To be filled by the Candidate	Serial No. of question answered																			TOTAL
For Evaluator's only	Marks awarded																			

Q.P. Code : **20UA143AECO1A**

B.Com.-AU-16151

Signature of Evaluator with Date



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স্নাতক পাঠক্রম (BDP)

STUDENT'S COPY

অনুশীলন পত্র (Assignment), ডিসেম্বর, ২০১৯ ও জুন, ২০২০ (December-2019 & June-2020)
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Name (in Block Letter) :

Enrolment No.

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Study Centre Name : Code :

Q.P. Code : **20UA143AECO1A**

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Received Answer Booklet
Signature with seal by the Study-Centre

**জরুরী নির্দেশ / Important Instruction**

আগামী শিক্ষাবর্ষান্ত পরীক্ষায় (T.E. Exam.) নতুন ব্যবস্থা অর্থাৎ প্রশ্নসহ উত্তর পুস্তিকা (QPAB) প্রবর্তন করা হবে। এই নতুন ব্যবস্থার সাথে পরীক্ষার্থীদের অভ্যস্ত করার জন্য বর্তমান অনুশীলন পত্রে প্রতিটি প্রশ্নের নির্দেশ অনুযায়ী নির্দিষ্ট স্থানেই উত্তর দিতে হবে।

New system i.e. Question Paper Cum Answer Booklet (QPAB) will be introduced in the coming Term End Examination. To get the candidates acquainted with the new system, now assignment answer is to be given in the specific space according to the instructions.

**Detail schedule for submission of assignment for the
BDP Term End Examination December-2019 & June-2020**

1. Date of Publication : 14/02/2020
2. Last date of Submission of answer script by the student to the study centre : 07/03/2020
3. Last date of Submission of marks by the examiner to the study centre : 08/04/2020
4. Date of evaluated answer scripts distribution by the study centre to the students (Students are advised to check their assignment marks on the evaluated answer scripts and marks lists in the study centre notice board. If there is any mismatch / any other problems of marks obtained and marks in the list, the students should report to their study centre Co-ordinator on spot for correction. The study centre is advised to send the corrected marks, if any, to the COE office within five days. No change / correction of assignment marks will be accepted after the said five days. : 18/04/2020
5. Last date of submission of marks by the study centre to the Department of C.O.E. on or before : 20/04/2020

এখানে কিছু লিখবেন না

Do Not Write Anything Here



Part - I

যে-কোনো একটি প্রশ্নের উত্তর দিন।

20 × 1 = 20

Answer any *one* question.

1. 31.3.19 তারিখে AB Ltd.-এর Trial Balance থেকে ঐ তারিখে শেষ হওয়া বছরের জন্য Trading and Profit & Loss A/c এবং ঐ তারিখে উদ্বৃত্ত পত্র প্রস্তুত করুন।

From the following Trial Balance of AB Ltd. as at 31st March, 2019 prepare the Trading and Profit & Loss A/c for the year ended 31.3.19 and a Balance Sheet as on that date :

Debit balance : Goodwill Rs. 15,000; Building Rs. 45,000; Machinery Rs. 20,000; Opening Stock Rs. 10,000; Purchases Rs. 3,20,000; Sales Return Rs. 5,000; Wages Rs. 10,000; Salaries Rs. 19,000; Freight Rs. 8,000; Debtors Rs. 30,000; Furniture Rs. 15,000; Rent & Rates Rs. 8,000; Bad debts Rs. 6,000; Bills Receivable Rs. 12,000; Cash in hand Rs. 18,000; Carriage on sales Rs. 3,000;

Credit balance : Sales Rs. 4,05,000; Purchase Return Rs. 4,000; Creditors Rs. 20,000; Bank Overdraft Rs. 30,000; Bills Payable Rs. 20,000; Bad Debts recovered Rs. 2,000; Capital Rs. 63,000.

Additional information :

- (i) Stock as on 31st March, 2019 Rs. 28,000 (Cost price), Rs. 20,000 (Market price)
(ii) A computer was purchased for Rs. 10,000 but debited to Purchase A/c
(iii) Interest on overdraft was charged for Rs. 1,000 but not recorded in books
(iv) Building & Machinery are to be depreciated at 3% and 10% respectively.
2. Ajay whose accounting year ends on 31st May, 2019 consigned 100 bags of sugar, each bag costing Rs. 300, to Tarun of Mumbai on 1st April, 2019. He had paid Rs. 500 towards freight & insurance. 15 bags were damaged in transit and on 6th April, 2019 the consignor had received Rs. 1,000 on account of the damaged bags from the insurance company.

Tarun took delivery of the goods on 10th April, 2019 and immediately accepted a bill drawn on him for Rs. 20,000 for 60 days. On 31st May, 2019, the consignee reported that —

- (i) 70 bags were sold at Rs. 350 per bag.
(ii) The damaged bags were sold @ Rs. 110 per bag.
(iii) He had incurred the following expenses :
(a) Godown rent Rs. 700
(b) Clearing charges Rs. 1,000
(c) Carriage outwards Rs. 300.

He is entitled to a commission at 10% on the sales proceeds of all goods excepting damaged goods.

Show the Consignment A/c and Consignee A/c in the Books of Ajay.

অজয়ের বইতে Consignment A/c এবং Consignee A/c দেখান।



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উত্তর / Answer :



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Part - II

যে-কোনো দুটি প্রশ্নের উত্তর দিন।

12 × 2 = 24

Answer any *two* questions.

3. Black Co. Ltd. issued 80,000 equity shares of Rs. 100 each at a premium of Rs. 5 each to the public. The amount was payable at Rs. 20 on application, Rs. 45 on allotment (including premium) and Rs. 40 on call.

Owing to heavy over-subscription allotment was made as under :

- (a) Applicants for 46,000 shares (in respect of application for 2,000 or more shares) were allotted 21,120 shares.
(b) Applicants for 96,000 shares (in respect of applications for 1,000 or more shares) were allotted 28,400 shares.
(c) In respect of remaining applicants for 50,800 shares, allotment of 30,480 shares on pro-rata basis.

Excess application money was adjusted against subsequent dues and the final surplus was returned to Kushal to whom 600 shares were allotted on pro-rata basis failed to pay the allotment money, Sanjeev, who was allotted 900 shares on pro-rata basis did not pay the call money. Their shares were forfeited after the call was made. One thousand of these shares were reissued to Nafisa at Rs. 90 per share (the whole of Kushal's shares being included).

উপরের তথ্যের উপর ভিত্তি করে Black Co. Ltd.-এর বইতে journal entry দেখান।

From the above information, show the journal entries in the books of Black Co. Ltd.

4. Mr. Roy-এর 31.5.19 তারিখে ব্যাঙ্কের current account-এর overdraft balance ছিল 14,000 টাকা।
ঐ একই দিনে তার নগদান বই অনুযায়ী জের ছিল 4,000 টাকা (Debit)। দুই হিসাবের তুলনা করে যে যে বিষয়গুলো পাওয়া গেছে তা হল :

The overdraft balance in the current account of Mr. Roy as on 31.5.19 was Rs. 14,000. Balance as per Cash book as on that date was Rs. 4,000 (debit). After reconciliation following points are noted.

- (a) Out of cheques worth Rs. 12,000 paid in the bank, Rs. 9,000 worth were cleared in June, 2019.
(b) Of the cheques worth Rs. 14,000 issued to creditors, only a cheque worth Rs. 6,000 were presented and cleared by the end of the month. One cheque of Rs. 100 was reportedly lost in transit.
(c) The bank had debited Rs. 400 as overdraft interest.
(d) The cash book receipt side was overcast by Rs. 1,000.
(e) A withdrawal of cash from bank was erroneously recorded in the bank columns of the cash book on both sides.

এই ভুল সমন্বয়ের জন্য 31.5.2019 তারিখে একটি Bank Reconciliation Statement তৈরী করুন।

To rectify the balance, prepare a Bank Reconciliation Statement as on 31.5.2019.



5. (a) অংশীদারী কারবারের ক্ষেত্রে যৌথ জীবনবীমার প্রয়োজন হয় কেন ?

Why the joint life policy is necessary for a partnership business ?

- (b) বিপরীত দাখিলা কী ?

What is Contra entry ?

6 + 6

প্রথম উত্তর / **First Answer :**



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द्वितीय उत्तर / **Second Answer :**



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Part - III

যে-কোনো একটি প্রশ্নের উত্তর দিন।

6 × 1 = 6

Answer any *one* question.

- | | | |
|----|---|---|
| 6. | পরিমেল বন্ধ কী ?
What is Article of Association ? | 6 |
| 7. | মূলধন জাতীয় সংরক্ষণ কী ?
What is Capital reserve ? | 6 |
| 8. | অবচয় ধার্য করার কারণ কী ?
Why is depreciation charged ? | 6 |

উত্তর / Answer :



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