



WEST BENGAL STATE UNIVERSITY  
B.Com. General, Part-I Examination, 2020

PRINCIPLES AND PRACTICES OF ACCOUNTANCY  
PAPER-PPAG-I  
OLD SYLLABUS

Time Allotted: 2 Hours

Full Marks: 50

The figures in the margin indicate full marks.  
Candidates should answer in their own words  
and adhere to the word limit as practicable.

প্রান্তিক সীমার মধ্যস্থ সংখ্যাটি পূর্ণমান নির্দেশ করে।  
পরীক্ষার্থীরা নিজের ভাষায় যথা সম্ভব শব্দসীমার মধ্যে  
উত্তর করিবে।

GROUP-A / বিভাগ-ক

Answer any *one* question from the following

2×1 = 2

নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও

1. What is going Concern Concept?  
ধারাবাহিকতার ধারণাটি কী ?
2. State the name of the parties involved into any bills of exchange.  
একটি বিলের অন্তর্গত যে ব্যক্তির নাম থাকেন তাঁদের নাম লেখো।

GROUP-B / বিভাগ-খ

Answer any *three* questions from the following

16×3 = 48

নিম্নলিখিত যে-কোনো তিনটি প্রশ্নের উত্তর দাও

3. (a) What do you mean by Depreciation?

অবচয় বলতে কী বোঝো ?

- (b) On April 1st, 2017 a firm purchased machinery for Rs. 2,00,000. On October 1st in the same accounting year additional Machinery Costing Rs. 1,00,000 was purchased. On October 1st, 2018 the machinery purchased on 1.4.2017, having become obsolete, was sold off for Rs. 90,000. On October 1st, 2019, new machinery was purchased for Rs. 2,50,000 while the machinery purchased on 1.10.2017 was sold for 85,000 on the same day. The firm provides depreciation on its machinery @ 10% per annum on original cost on 31st March every year. Show Machinery Account, Provision for Depreciation Account and Depreciation Account for the period of three accounting years ending March 31st, 2019.

2+14

4. Bengal Chemicals Ltd. consigned to B.K. Roy of Mumbai 2,000 kg of a chemical. The cost of chemical and freight thereon were Rs. 18 and Rs. 1 per kg respectively.  
An account sales was received from B.K. Roy showing 1,000 kg sold at Rs. 32 per kg. Selling expenses amounted to Rs. 1 per kg, insurance Rs. 1,000, brokerage at 10% and consignee's commission at  $2\frac{1}{2}\%$ . He also reported a shortage of weight of 40 kg. On the whole consignment, which was due to the inherent quality of the chemical.

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Show the Consignment Account and the Consignee's Personal Account in the books of the Consignor.

Consignor এর বইতে Consignment Account এবং Consignee's ব্যক্তিগত Account টি দেখাও।

5. (a) What is Suspense Account?

Suspense Account কি ?

2+14

(b) The Trial Balance of S. Kumar as on 31.12.2019 did not agree and the difference was transferred to a Suspense Account.

ভুলগুলি সংশোধনের প্রয়োজনীয় দাখিলাগুলি লিপিবদ্ধ করো এবং Suspense Account টি প্রস্তুত করো।

Subsequently the following errors were detected.

(i) The total of one page of the Sales Day Book was carried forward to the next page as Rs. 4,513 instead of Rs. 4,531.

(ii) The total of the Purchase Day Book was undercast by Rs. 400.

(iii) A cash discount of Rs. 150 received from a creditor was debited to Discount Account.

(iv) Rs. 1,450 spend on repairs of Delivery Van was debited to Motor Vehicles Account.

(v) Rs. 300 received from M. Ghosh was debited to the Account of N. Ghosh in the Sales Ledger.

(vi) Goods worth Rs. 700 returned by Islam was not entered in the books at all.

(vii) Rs. 211 interest on overdraft was credited to Interest Account.



6. (a) Distinguish between Financial Accounting and Management Accounting.

8+4+4

আর্থিক হিসাবরক্ষণ এবং ব্যবস্থাপনা হিসাবরক্ষণের মধ্যে পার্থক্য নির্ণয় করো।

(b) Write short notes on the following:

নিম্নলিখিত বিষয়গুলির উপর সংক্ষিপ্ত টীকা লেখোঃ

(i) Cash Basis and Accrual Basis of Accounting

নগদভিত্তিক এবং প্রাপ্য প্রদেয়ভিত্তিক হিসাবরক্ষণ

(ii) Accounting Equation.

হিসাব সংক্রান্ত সমীকরণ।

7. Rupa, Rini and Rima three partners are in a firm. According to Partnership Deed, the partners are entitled to draw Rs. 700 per month. On 1st day of every month Rupa, Rini and Rima drew Rs. 700, Rs. 600 and Rs. 500 respectively. Profit during the year 2005 was Rs. 75,500 out of which Rs. 20,000 was transferred to General Reserve. Rini and Rima are entitled to receive salary of Rs. 3,000 and Rs. 4,500 p.a. respectively and Rupa is entitled to receive commission at 10% of net distributable profit after charging such commission. On 1st Jan, 2005 the balance of their Capital Accounts were Rs. 50,000, Rs. 40,000 and Rs. 35,000 respectively. Interest on Capital provided at 8% p.a. You are required to show Profit & Loss Appropriation Account for the year ended 31st December, 2005 and Capital Accounts of Partners in the books of the firm.

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8. You are given a Trial Balance for the year ended 31.12.2012. From it you are required to prepare a Trading Account and a Profit & Loss A/c. for the year ended 31.12.2012 and a Balance Sheet as at that date.

নিম্নোক্ত রেওয়ামিল থেকে ৩১শে ডিসেম্বর, ২০১২ তারিখে শেষ হওয়া বছরটির জন্য একটি ক্রয় বিক্রয় হিসাব এবং একটি লাভ ক্ষতির হিসাব প্রস্তুত করো এবং ৩১.১২.২০১২ তারিখের একটি উদ্বৃত্তপত্র প্রস্তুত করো।

Dr.	Rs.	Cr.	Rs.
Plant and Machinery	10,000	Goods Returned	2,000
Building	10,000	Sales	64,000
Furniture and Fittings	7,000	Sundry Creditors	56,000
Sundry Debtors	50,000	Loan	25,000
Cash in hand	1,500	Capital	63,450
Cash at Bank	26,000		
Travelling Expenses	2,500		
Bad Debts	450		
Goods Returned	4,000		
Purchases	36,000		
Wages	9,000		
Salaries	9,000		
Office Rent	1,800		
Insurance	1,000		
Interest on Loan	3,000		
Office and General Expenses	1,200		
Stock on 1.1.2012	28,000		
Drawings	10,000		
	2,10,450		2,10,450

**Additional Information:**

- Closing Stock was valued at Rs. 50,000.
- Outstanding Wages Rs. 3,000.
- Provision for Bad Debts at 5% on Debtors is to be created.
- Depreciate Plant and Machinery at 5% p.a., Furniture and Fittings at 15% p.a. and Building at 2% p.a.

**N.B. :** Students have to complete submission of their Answer Scripts through E-mail / Whatsapp to their own respective colleges on the same day / date of examination within 1 hour after end of exam. University / College authorities will not be held responsible for wrong submission (at in proper address). Students are strongly advised not to submit multiple copies of the same answer script.

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