

**B.Com. Part – III (General) Examination, 2020**  
**Subject: Corporate Accounting and Management Accounting**  
**Group- IV**  
**Alternative – A**  
**(New Syllabus)**  
**Paper: III**

**Full Marks: 50**

**Time: 2 Hours**

The figures in the margin indicate full marks.

Candidates are required to give their answers in their own words  
as far as practicable.

ডানদিকেরস্বরগুলিপূর্ণমাননির্দেশকরে।

পরীক্ষার্থীদেরতাদেরউত্তরগুলিযথাসম্ভবনিজস্বকথায়দিতেহবে।

Group- A

বিভাগ - ক

Corporate Accounting

কোম্পানী হিসাবরক্ষণ

Marks – 25

পূর্ণমান - ২৫

1. Answer any three questions: 3x5=15  
(যে কোনও তিনটি প্রশ্নের উত্তর দাও।)
- (a) Under what circumstances Bonus Shares are issued ? 5  
(কোন কোন পরিস্থিতিতে বোনাস শেয়ার ইস্যু করা হয়?)
- (b) Discuss the features of Hire-Purchase system. 5  
(ভাড়া-ক্রয়ের পদ্ধতির বৈশিষ্ট্যগুলি আলোচনা করো।)
- (c) State the causes of Amalgamation. 5  
(একত্রীকরণের কারণগুলি বর্ণনা করো।)
- (d) Noni Ltd. has paid up capital of Rs. 64000 divided into 8000 equity shares of Rs. 10 each, Rs. 8 per share paid up. The profit and loss account shows a credit balance of Rs. 28000. The company decides to reduce the paid up capital to Rs. 6 per share, paid up by paying off the necessary amount out of the accumulated profits. Pass appropriate journal entries and prepare the Balance Sheet in the books of Noni Ltd.  
ইংরেজি প্রশ্ন অনুসরণ করো।

(e) Debjyoti took a lease of coal mine on royalty basis at a rate of Rs. 6 per ton of coal raised. Output was 5000 tonnes in the first year and 8000 tonnes in the second year and there was a provision for recoupment of short workings in the year following the year of short workings. Find the total amount payable to the landlord. The minimum rent was agreed to be Rs.35000.

ইংরেজি প্রশ্ন অনুসরণ করো ।

2. Answer any one question.

1x10=10

(যে কোনও একটি প্রশ্নের উত্তর দাও।)

(a) Discuss the various methods of ascertaining purchase consideration.

10

(ক্রয়ের প্রতিদান নির্ধারণের বিভিন্ন পদ্ধতি আলোচনা করো ।)

(b) Discuss the advantages and limitations of Departmental Accounting.

10

(বিভাগীয় হিসাবরক্ষণের সুবিধা এবং সীমাবদ্ধতাগুলি আলোচনা করো।)

(c) On 15th June, 2019 the business house of Sourav & co. was destroyed by fire. The following particulars are given to you.

Stock at cost on 01.01.2018	Rs. 147000
Stock at cost on 31.12.2018	Rs. 159200
Purchase less return on 31.12.2018	Rs. 796000
Sales less return on 31.12.2018	Rs.974000
Purchase less return from 01.01.2019 to 15.06.2019	Rs. 324000
Sales less return from 01.01.2019 to 15.06.2019	Rs. 462000

In valuing stock for Balance sheet on 31.12.2018 Rs. 4600 had been written off on certain stock which was a poor selling line, having cost of Rs. 13800. A portion of these goods were sold on March 2019 at a loss of Rs. 500 on the original cost of Rs. 6900. The remainder of this stock was then estimated to be worth the original cost. Subject to the above exception gross profit had remained at a uniform rate throughout. The stock salvage from fire was valued at Rs 11600. You are to ascertain the amount of claim to be placed with the fire insurance company concerned. 10

ইংরেজি প্রশ্ন অনুসরণ করো ।

Group B

বিভাগ- খ

Management Accounting

পরিচালন হিসাবরক্ষণ

Marks 25

পূর্ণমান - ২৫

3. Answer any three questions. 3x5=15  
(যে কোনও তিনটি প্রশ্নের উত্তর দাও।)
- (a) Distinguish between Cost Accounting and Management Accounting. 5  
(পরিব্যয় হিসাবরক্ষণ ও পরিচালন হিসাবরক্ষণ এর মধ্যে পার্থক্য করো।)
- (b) Discuss the features of Management Accounting. 5  
(পরিচালন হিসাবরক্ষণ এর বৈশিষ্ট্যগুলি আলোচনা করো।)
- (c) Distinguish between Income Statement and Balance Sheet. 5  
(আয়বিবরণী এবং উদ্বৃত্তপত্রর মধ্যে পার্থক্য করো।)
- (d)
- |                        | 31.12.2018 | 31.12.2019 |
|------------------------|------------|------------|
| 15% Debentures         | Rs. 15000  | Rs. 23800  |
| Discount on Debentures | Rs. 100    | Rs. 400    |
- Find out the amount of fund raised by issuing 15% Debentures in 2019 by preparing necessary ledger accounts assuming that the new issue was made at 10% discount. 5  
ইংরেজি প্রশ্ন অনুসরণ করো।
- (e) From the following information calculate Gross profit ratio and Debtors turnover ratio:  
Opening Stock – Rs. 290000, Prepaid expenses - Rs. 20000, Purchase – Rs. 1220000,  
Closing Stock – Rs. 310000, Sales – Rs. 1500000, Cash – Rs. 42000, Debtors - Rs.160000. 5  
ইংরেজি প্রশ্ন অনুসরণ করো।
4. Answer any one question: 1x10=10  
(যে কোনও একটি প্রশ্নের উত্তর দাও)
- (a) State the importance of Management Accounting. 10  
(পরিচালন হিসাবরক্ষণের গুরুত্ব বিবৃত করো।)
- (b) Discuss the objectives of Financial Statements. 10  
(আর্থিক বিবরণীর উদ্দেশ্য আলোচনা করো।)

(c) From the following information of Rai Bachchan, prepare a Cash flow statement as per AS-3 for the year ended 31.12.2019

Liabilities	2018(Rs.)	2019(Rs.)	Assets	2018(Rs.)	2019(Rs.)
Capital	20000	26500	Furniture	10000	15200
Sundry Creditors	3000	3500	Machinery	15000	15500
Bank Overdraft	10000	9200	Stock	4000	3500
Bills Payable	2000	1500	Sundry Debtors	5500	6100
			Cash in hand	500	400
Total	35000	40700	Total	35000	40700

Additional information:

- (i) Profit for the year amounted to Rs. 5500.
- (ii) Fresh capital introduced during the year 2019 amounted to Rs. 5000.
- (iii) Depreciation written off for 2019 amounted to Rs. 800 on Furniture and Rs. 1500 on Machinery.
- (iv) On 01.01.2019 a part of machinery (with W.D.V Rs.2000) was sold for Rs. 1800. 10

ইংরেজি প্রশ্ন অনুসরণ করো ।

-----