

Project for Internal Examination 2024 (NEP)

Semester I

Paper : M-T- 1 (Financial Accounting I)

1. (a) X and Y entered into a joint venture for the purchase and sale of electric goods and to share profits and losses in the ratio of 3: 2. On 15th January X bought five goods for Rs 43000 and on 20th January he paid tax and insurance amounting to Rs 1600. On 31st January he sold these items for Rs 58000 out of which he remitted rupees 11000 to Y paying the balance into his own bank account.

On 20th January Y bought three items for Rs 36000 and on January 25, he paid tax and insurance Rs 1400 and repair charges of Rs 2000. He sold one of these items for Rs 14000 on February 2. X then took over the other items at a valuation of Rs 26000 and the venture was closed on 10th February. Prepare the memorandum joint venture account and the joint venture with Y account in the books of X.

(b) What is going concern concept and give its exception? (চলমান প্রতিষ্ঠান ধারণা কি এবং এর ব্যতিক্রম দাও।)

(c) What is Sale on approval? (অনুমতি সাপেক্ষ বিক্রয় কি ?)

6+2+2

Or.

2. On 1st January 2019 Mr Dasgupta started a business with Rs 15000 in cash RS 5000 in goods and Rs 10000 in furniture. His trial balance on 31st December 2019 was drawn as follows:

Stock (1.1.2019) 5000; Furniture 15000; Drawings 4500; Purchase 18000; Wages 1800; Bad Debt 3500; Advertisement 1400; Debtor 9000; Cash 3200; Interest on Loan 400; Commission 600; Miscellaneous Expenses 700; Salaries 2400; Premium 800; Capital 30000; Creditors 5000; Loan 2400; Sales 328000; Provision for Bad Debt 900

- (i) Wages include Rs 800 for repairing of furniture.
(ii) Depreciate furniture at 10% per annum the addition of two furniture was made on 1st April 2019.
(iii) Create provision for bad debt on debtors at 3%.
(iv) Goods valued at Rs 15000 were destroyed by fire against series and Insurance claim of Rs 10000 was to be received.
(v) During the year Mr Dasgupta had taken goods or rupees 2000 for his personal consumption the value of remaining stock in trade was Rs 800.

Prepare trading and profit and loss account for the year ended 31st December 2019 and the balance sheet as at that date.

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Paper : SEC-T- 1 (E -Commerce)

1. Write a short note on B2C model of E-commerce. (E-commerce এ B2C মডেলের সংক্ষিপ্ত টীকা লেখ।)

Or.

2. Compare between Debit Card and Credit Card. (ডেবিট কার্ড ও ক্রেডিট কার্ড এর মধ্যে তুলনা কর।) 10

Paper: Mi-T- 1 (Principles of Management)

1. Discuss 14 principle of Henri Fayol's in management. (ব্যবস্থাপনায় হেনরি ফেয়ল এর ১৪ টি নীতি আলোচনা কর।)
Or.
2. Describe Hertzberg's Two-factor theory. (হার্জবার্গের দ্বি-উপাদান তত্ত্ব টি বর্ণনা কর।) 10