

Year	Number of Students	Number of GKK
2011	4,000	5,200
2012	5,500	7,300
2013	7,000	9,000
2015	7,200	9,500

Determine the percentage increase in the number of students from 2011 to 2015. Show your work.

- (i) Find the number of students in 2011.
- (ii) Find the number of students in 2015.
- (iii) Find the increase in the number of students.
- (iv) Find the percentage increase.
- (v) Find the number of GKK in 2011.

Note: Submit your assignment to the Coordinator of the Study Center you are attached with.

ENGLISH VERSION

Due on: December 29, 2017

1. (a) Explain the differences between book-keeping and accounting.
(b) What is meant by Generally Accepted Accounting Principles? Explain the Entity Principle.
2. (a) Explain the modern rules for debiting and crediting with examples.
(b) Mr. Aziz started his business by bringing cash Tk.200,000 and machinery Tk.100,000 as capital on March 1, 2017

March 1	Purchased furniture of Tk.30,000.
March 2	Opened an account in Sonali Bank with Tk.50,000.
March 5	Purchased goods for cash of Tk.33,000.
March 7	Purchased goods from Mr. Raju Tk.25,000.
March 9	Sold goods to Mr. Masud for cash Tk.35,000.
March 11	Purchased machinery of Tk.20,000 from Mr.Khaled.
March 13	Paid to Mr. Raju with cheque Tk.20,000.
March 15	Earned interest on bank account Tk.500.
March 17	Withdrew cash Tk.15,000 from business.
March 19	Sold goods to Mr. Azad on credit Tk.28,000.
March 21	Purchased paper, pen, carbon paper etc for cash Tk.2,000.
March 22	Received a cheque of Tk.20,000 from Mr. Azad.
March 25	Deposited the cheque received from Mr. Azad into bank.
March 27	Paid employee salaries Tk.32,000.
March 30	Paid shop rent Tk.15,000.
March 31	Paid advertisement expense with cheque Tk.10,000.

Required:

- (i) Journalize the transactions.
 - (ii) Post to ledger accounts.
 - (iii) Prepare a trial balance as at March 3, 2017.
3. Khan and Co. purchased a machinery on January 1, 2011. The information related to the machinery are given below:

	Taka
Purchase price	5,00,000
Taxes and Duties	1,00,000
Freight-in	60,000
Cost of installation	90,000
Salvage value	1,50,000
Economic life	10 Year
Service hours during economic life	60,000 Hours
Production units during economic life	1,00,000 Units

Actual service hour and production:

2011	4,000 Hours	5,200 Units
2012	5,500 Hours	7,300 Units
2013	7,000 Hours	9,000 Units
2015	7,200 Hours	9,500 Units

From the above information, calculate the depreciation for each year from 2011 to 2015 under the following methods:

- (i) Straight line method
- (ii) Sum-of-the years digits method
- (iii) Reducing balance method
- (iv) Service hours method
- (v) Production unit method.

Note: Submit your assignment to the Coordinator of the Study Center you are attached with.

Bangladesh Open University
PGDM Program
Semester: 171 (1st Level)

†Kvm:®wmmveeAvb bmmZ (Principles of Accounting)

Rgv`v†bi tkl ZwiL : Rvbgmii 26, 2018

(G`imvBbtgU- Gi DEimgR A4 miv`v KvM†R wk†v_xP`wbR n†`-†j Lv Arek`K)

- 1) (K) mgšq`vLj v ej †Z Kx ešvq? mgšq`vLj v †Kb c†qvRb nq?
(L) 2017 m†j i Rvbgmii gv†mi 0K` c†Y`i μq I weμq m=úwKZ Z_`w` vbg††ct

		μq			weμq	
Rvbgmii	2	300 BDwbU	50 UvKv`†i	Rvbgmii	5	400 BDwbU`†i
Rvbgmii	3	240 BDwbU	48 UvKv`†i	Rvbgmii	15	300 BDwbU`†i
Rvbgmii	10	400 BDwbU	52 UvKv`†i	Rvbgmii	23	200 BDwbU`†i
Rvbgmii	20	360 BDwbU	54 UvKv`†i	Rvbgmii	25	240 BDwbU`†i
Rvbgmii	28	300 BDwbU	44 UvKv`†i	Rvbgmii	31	100 BDwbU`†i

Arek`Kt

(i) wbZ` gRZ` cY` gj`vqb I (ii) Kvj wšK gRZ`cY` gj`vqb e`envi K†i c††g Av†m c††g hvq (FIFO) Ges t†† Av†m c††g hvq (LIFO) c×wZ†Z 2017 m†j i Rvbgmii gv†mi AwμxZ c†Y`i e`q gj`††i Ki ab|

- 2) (K) bM`vb eB I cvm eB-Gi ga`Kvi cv_℞`mgn`w†j L†y|
(L) vbg††wLZ weei Ymgn`†_†K k†w` e†`vm`G†i 2017 m†j i 31 gvP`Zwi†Li e`vsK mgšq`weei Yx c††Z Ki ab: (Z†_`i Rb` B††i Rx Ask †` L†y)

- 3) Rbve Kvg††j i vbg††wLZ ††l qw††j †_†K 2016 m†j i 31 w††m`†††i mgvß e†††i Rb` μq-weμq, jvf-††j vKmb wmmve Ges GKB Zwi†Li D0E0†† c††Z Ki ab|

†WweU wmmve	UvKv	†μwWU wmmve	UvKv
n††Z bM`	1,000	gj-ab	100,000
μq	120,000	weμq	200,000
c††i w`K gR†y	35,000	wewa cvl b†`vi	24,000
†g†k b††x	60,000	c††`q wej mgn`	20,000
wewa †` b†`vi	50,000	KzFY mw`AwZ	3,000
c††` wej mgn`	20,000		
Arvevec†	15,000		
f††v I ††† Um	10,000		
gR†y	16,000		
†eZb	20,000		
	<u>3,47,000</u>		<u>3,47,000</u>

Ab`vb` Z_`†

(K) mgvcbx gRZ` 30,000 UvKv|

(L) e†Kqv`vqmg††

- (i) f††v I ††† Um 1,000 UvKv|
(ii) gR†y 4,000 UvKv|
(iii) †g†k b††x I Arvevec† Dci 5% n††† AePq avh`K††Z n†††|
(iv) KzFY mw`AwZ 4,000 UvKvq ewaZ K††Z n†††|
(v) gj-a††bi Dci 6% n††† m†y avh`K††Z n†††|

Note: Submit your assignment to the Coordinator of the Study Center you are attached with.

ENGLISH VERSION

Due on: January 26, 2018

1. (a) What is meant by adjusting entry and why is it essential?
(b) The following are the purchase and sales of material 'A' during the month of January 2017.

Purchase		Sales	
January 2	300 Units @Tk.50	January 5	400 Units
January 3	240 Units @Tk.48	January 15	300 Units
January 10	400 Units @Tk.52	January 23	200 Units
January 20	360 Units @Tk.54	January 25	240 Units
January 28	300 Units @Tk.44	January 31	100 Units

Required:

Calculate the cost of closing stock under FIFO & LIFO methods for the month of January 2017, using (i) Perpetual Inventory Valuation (ii) Periodic Inventory Valuation.

2. (a) Write down the differences between cash book and pass book.
(b) From the following particulars, prepare a Bank Reconciliation Statement of Shahid Brothers as at 31 March 2017:
- (i) Bank overdraft as per pass book.
 - (ii) Interest on OD debited in the pass book but not yet shown in the cash book.
 - (iii) Bank collected the interest on investment and credited the amount in the pass book.
 - (iv) Bills receivable sent to the bank for collection but dishonored.
 - (v) Bank charges debited in the pass book but not yet recorded in the cash book
 - (vi) Cheques issued during the month but presented for payment in April 2017.
 - (vii) Bank paid insurance premium and debited the amount in the pass book.
 - (viii) Cheques deposited during the month but credited by the bank in April.
3. From the following Trial Balance of Mr.Kamal, Prepare the Trading Account, Profit and Loss Account for the year ended on 31 December, 2016 and the Balance Sheet as on the same date.

Debit Balance	Taka	Credit Balance	Taka
Cash in Hand	1,000	Capital	100,000
Purchases	120,000	Sales	200,000
Opening Stock	35,000	Sundry Creditors	24,000
Machineries	60,000	Bills Payable	20,000
Sundry Debtors	50,000	Provision for Bad Debts	3,000
Bills Receivable	20,000		
Furniture	15,000		
Rent and Rates	10,000		
Wage	16,000		
Salaries	20,000		
	<u>3,47,000</u>		<u>3,47,000</u>

Additional Information:

- (a) Closing stock Tk.30,000.
(b) Outstanding liabilities:
- (i) Rent & Rates Tk.1,000.
 - (ii) Wages Tk.4,000.
 - (iii) Depreciation is to be charged on machineries and furniture @ 5%.
 - (iv) Provision for bad debts is to be increased to Tk.4,000.
 - (v) Interest on capital is to be charged @ 6%.

Note: Submit your assignment to the Coordinator of the Study Center you are attached with.