

JOURNAL

2019 (SECTION-A)

ERA
1800054

Q.1(c)

Alfa Engineering private limited

January, 2021

Date	Particulars	LF	Debit	Credit
2021, Jan 1	Cash A/c Dr Capital A/c Cr (Alfa Engineering private limited brought capital)		800,000	800,000
Jan 2	Purchase A/c Dr Sen & Co. A/c Cr (Purchased good from Sen & Co.)		300,000	300,000
Jan 5	Machine A/c Dr Cash A/c Cr (Purchased a machine)		400,000	400,000
Jan 10	Cash A/c Dr Goods A/c Cr (Sold goods on cash)		700,000	700,000
Jan 12	Salaries A/c Dr Cash A/c Cr (Salaries paid in cash)		50,000	50,000
Jan 12	Bank A/c Dr Cash A/c Cr (Cash deposite into bank)		100,000	100,000
	Total		2350000	2350000

JANUARY
2018 (SECTION - A)

Q.1(c)

M/S Rabbi & Sons
Journal Account
January, 2019

Date	Particulars	LF	Debit	Credit
2019, Jan 1	Cash A/c Dn furniture A/c Dn Capital A/c Cr (Rabbi bought capital)		500000 200000	700000
Jan 5	Purchase A/c Dn cash A/c Cr (Purchased goods from M/S Sen)		100000	100000
Jan 10	Cash A/c Dn Goods A/c Cr (Sold goods on cash)		300000	300000
Jan 15	Salary A/c Dn cash A/c Cr Bank A/c Cr (Salaries paid in cash and by cheque)		700000	50000 20000
	Total		11,74,000	11,70,000

2017 (SECTION - A)

Q.1(d)

M/S Rabbi & Sons
Journal Account

January, 2014

Date	Particulars	LF	Debit	Credit
2014, Jan 1	Cash A/c Dn capital A/c Cr (M/s Rabbi bought capital)		400,000	400,000

Jan 6	Purchase A/c	Dr	3,00,000	
	M/s Hazi & Sons	Cr		3,00,000
	(Purchased goods)		3,00,000	3,00,000
Jan 7	Purchase A/c	Dr	1,00,000	
	Cash A/c	Cr		1,00,000
	(Purchased goods on cash)			
Jan 10	Salary A/c	Dr	40,000	40,000
	Cash	Cr	40,000	40,000
	employee A/c	Cr		
	(Salary paid to employee)			
Jan 15	Cash A/c	Dr	8,00,000	
	Goods A/c	Cr		8,00,000
	(Sold goods for cash)			
	Total		2780000	2780000

LEDGER ACCOUNT 2019 (SECTION-A)

Q.1(c)

Alfa Engineering private limited
Ledgers Account
For the month of January, 2021

Dr				Cr			
Machine A/c							
Date	Particulars	JF	Amount	Date	Particulars	JF	Amount
2021 Jan 5	Cash A/c		400,000				
	Total Debit		400,000		Total credit		00
	Credit Amount		00				
	Balance (Dr)		400,000				

Drs				Cash A/c				Crs			
Date	Particulars	JF	Amount	Date	Particulars	JF	Amount				
2021 Jan 1	Capital A/c		800,000	Jan 5	Machine A/c		400,000				
Jan 10	Goods A/c		700,000	Jan 12	Salary A/c		50,000				
				Jan 12	Bank A/c		100,000				
	Total Debit Amount		1500,000		Total credit Amount		550000				
	Total credit Amount		550000								
	Balance (Drs)		950000								

Drs				Purchase A/c				Crs			
Date	Particulars	JF	Amount	Date	Particulars	JF	Amount				
Jan 2	Sen & Co A/c		300,000								
	Total debit		300,000		Total credit		00				
	Total credit		00								
	Balance (Drs)		300,000								

Drs				Salary				Crs			
Date	Particulars	JF	Amount	Date	Particulars	JF	Amount				
Jan 12	Cash A/c		50,000								
	Total Debit		50,000		Total credit		00				
	Total credit		00								
	Balance (Drs)		50,000								

Dro Capital A/c Cr

Date			Date		
			2021 Jan 1	Cash A/c	800,000
	Total Debit	00		Total Credit	800,000
				Total Debit	800,000
				Balance (Cr)	800,000

Dro Sen & Co A/c Cr

			Date	Particulars	JF	Amount
			2021, Jan, 2	Purchase A/c		300,000
	Total Debit	00		Total Credit		300,000
				Total Debit		00
				Balance (Cr)		300,000

Dro Goods A/c Cr

			Date	P	JF	A
			2021, Jan 10	Cash A/c		700,000
	Total Debit	00		Total Credit		700,000
				Total Debit		00
				Balance (Cr)		700,000

Dro Bank A/c Cr

Date	P	JF	A		
2021, Jan 12	Cash A/c		100,000		
	Total Debit		100,000	Total credit	00
	Total credit		00		
	Balance		100,000		

Alfa Engineering private limited
~~The~~ Trial Balance
for the month of January 2021

Dr		Cr	
Trial Balance			
Particulars (Assets & Liabilities)	Amount	Particulars (O.F + L + F)	Amount
Cash A/c	950000	Capital A/c	800,000
Machine A/c	400,000	Sen & Co A/c	300,000
Purchase A/c	300,000	Goods A/c	700,000
Salary A/c	50000	Bank A/c	100,000
Bank A/c	100,000		
Total	1800000	Total	1800000

2018 SECTION-A

Q.1(c)

M/S Rabbi & Sons

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Ledgers Account
for the month of January, 2019

Dr				Cr			
Cash A/c							
Date	Particulars	JF	Amount	Date	Particulars	JF	Amount
2019, Jan 1	Capital A/c		500000	2019, Jan 5	Purchase A/c		100000
Jan 10	Goods A/c		300000	Jan 15	Salary A/c		50000
	Total Debit		800000		Total credit		150000
	Total Credit		150000				
	Balance (Dr)		650000				

Dr				Cr			
Furniture A/c							
Date	Particulars	JF	Amount	Date	Particulars	JF	Amount
2019, Jan 1	Capital A/c Furn		200000				
	Total Debit		200000		Total credit		00
	Total credit		00				
	Balance (Dr)		200000				

Dr Cr

Drs Purchase A/c

Date	Particulars	JF	Amount	Date	Particulars	JF	Amount
2019, Jan 5	Cash A/c		100000				
	Total Debit		100000				
	Total Credit		0				
	Balance (Dr)		100000				Cr

Drs Salary A/c

				Date			
Jan 15	Cash A/c		70000				
	Bank A/c		70000				
	Total Debit		70000				
	Total Credit		00				
	Balance (Dr)		70000				

Drs Capital A/c

Cr

				Date			
				Jan 1	Cash A/c		700000
					Furniture A/c		700000
					Total Credit		700000
					Total Debit		00
					Balance (Cr)		700000

Drs Goods A/c

Cr

				Date			
				Jan 10	Cash A/c		300000
					Total Credit		300000
					Total Debit		00
					Balance (Cr)		300000

Dro				Bank A/c				Cr			
Date				Date							
				2019, Jan 15		Salary A/c				20000	
						Total credit				20000	
						Total Debit				-00	
						Balance (cr)				20000	

Dro		Trail Balance		Cr	
Particulars (Asset + Expenses)		Amount	Particulars (OE + L + I)		Amount
Cash A/c		650000	Capital A/c		700000
Furniture A/c		200000	Goods A/c		300000
Purchase A/c		100000	Bank A/c		20000
Salary A/c		70000			
Total		1020000	Total		1020000

2017 (SECTION-A)

Q.1(d)

M/S Rabbi & Sons
Ladgers Account
for the month of January, 2014

Dro				Cash A/c				Cr					
Date		Particulars		Dr		Amount		Date		P		A	
2014, Jan 1		Capital A/c				400000		Jan 8		Purchase A/c		100,000	
Jan 15		Furniture A/c				3000		Jan 10		M/S Sen A/c		30000	
								Jan 18		Rent A/c		5000	
		Total Debit				403000						135000	
		Total credit				268 135000							
		Balance (Dr)				268000							

Dr Purches A/c Cr

Date			Date		
Jan 3	M/S Sen A/c	40000			
	Total Debit	40000			
	Total credit	00			
	Balance (Dr)	40000			

Dr Bank A/c Cr

Date			Date		
Jan 8	Cash A/c	100000			
	Total Debit	100000			
	Total credit	00			
	Balance (Dr)	100000			

Dr Rent A/c Cr

Date			Date		
Jan 18	Cash A/c	5000			
	Total Debit	5000			
	T C	00			
	Balance	5000			

Dr Furniture A/c Cr

Date			Date		
Jan 15	Cash A		Jan 15	Cash A/c	3000
				Total credit	3000
				Total Debit	0
				Balance (Cr)	3000

Dr M/S Sen A/c Cr

Date			Date		
Jan 10	Cash A/c	30000		Purchase A/c	40000
	Total Debit	30000		Total credit	40000
				T D	30000
				Balance (Cr)	10000

Drs				Capital A/c			Cr
Date				Date	P	JF	A
				2014 Jan 1	Cash A/c		400 000
					Total credit		400 000
					Total Debit		00
					Balance (Cr)		400 000

Drs				Trail Balance		Cr
Particulars	Amount	Particulars	Amount			
Cash A/c	268000	Capital A/c	400000			
Purchases A/c	40000	Furniture A/c	3000			
Bank A/c	100000	MIS Sen A/c	10000			
Rent A/c	5000					
Total	413000	Total	413000			

2015 SECTION - A

Q.1(c)

Mr Jalal
Ledgers Account

For the month January, 2015

Drs				Cash A/c			Cr
Date				Date			
2015, Jan 1	Capital A/c	500 000		Jan 5	Computers A/c	40 000	
Jan 10	Salary A/c	40 000		Jan 7	Purchases A/c	160 000	
Jan 15	Goods A/c	800 000			Salary A/c	40 000	
	Total Debit	1300000			Total credit	240000	
	T C	140000				120000	
	Balance (Drs)	1120000					

cn

Drs Building A/c

Date			Date		
Jan 1	Capital A/c	10,00,000			
	T D	1000000			
	T C	00			
	Balance (Drs)	1000000			

cn

Drs Computers A/c

Date			Date		
Jan 5	Cash A/c	40000			
	T D	40000			
	T C	40000			
	Balance (Drs)	40000			

cn

Drs Purchase A/c

Date			Date		
Jan 6	Mrs Hazi Ssovske	300,000			
Jan 7	Cash A/c	100,000			
	T D	400,000			
	T C	00			
	Balance (Drs)	400,000			

cn

Drs Salary A/c

Date			Date		
Jan 10	Cash A/c	40,000			
	T D	40000			
	T C	40000 00			
	Balance (Drs)	40000			

cn

Drs Capital A/c

Date			Date		
	Cash A/c Building A/c	1500000	Jan 1	Cash A/c	1500000
				Building A/c	1500000
				T C	1500000
				T D	0
				Balance (cn)	1500000

TRIAL BALANCE

A. HAZI & SONS

Dro		M/S Hazi & Sons Acc		Cr	
Date		Date			
		Jan 6	Purchase Acc		300.000
			T C		300 000
			T D		0
			Balance (Cr)		300 000

Dro		Goods Acc		Cr	
Date		Date			
		Jan 15	Cash Acc		800 000
			T C		800 000
			T D		0
			Balance (Cr)		800 000

Dr		Trail Balance		Cr	
Particulars	Amount	P	A		
Cash A/c	1120000	Capital A/c		1500000	
Building A/c	1000000	M/S Hazi & Sons A/c		300000	
Computers A/c	40000	Goods A/c		800000	
Purchase A/c	400000				
Salary A/c	40000				
Total	2600000	Total		2600000	

FINANCIAL STATEMENT

2018 SECTION - A

Q.2

Trading Account

Dr for the year ended 31st December 2018

Cr

Particulars	Amount	Particulars	Amount
Opening stock	30250	Sales 666000	
Purchases 540000		Less: Return in 2000	664000
Less: Return out 5500	543500	Closing stock	75500
Carriage in	1100		
wages	10,000		
Import duty	10,000		
Total	594850	Total	739500
			594850
		Gross profit	144650

Trading Account

Dr for the year ended 31st December 2018

Cr

Particulars	Amount	Particulars	Amount
Salary : 12500		Gross profit	144650
Add: Salary outstanding : 5000		Discount	2500
Less: prepaid : 1000	16500		
Lighting	600		
Insurance	400		
Bad debts	1400		
Office Expenses	5000		
Rent	4000		
Depreciate			
furniture (26000 x .1)	2600		
motor cars (50000 x .075)	3750		
Building (150000 x .05)	7500		
Total	41750	Total	147150
		Net profit	105400

Balance sheet

Dr for the year ended 31st December 2018 cr

Particulars L + Dr Cr	Amount	Particulars (Assets)	Amount
<u>Liabilities:</u>		Investment	80000
Loan from Bank	60000	Furniture (26000 - 2600)	23400
Suppliers	20000	Building (150000 - 7500)	142500
Salary outstanding	5000	S/Debtors	7000
<u>Capital: (OE)</u>		Cash at Bank	3256
Capital	200000	Motor & van (50000 - 3750)	46250
Add: Net profit	105400	Closing stock	75506
	305400	prepaid	1000
Less: Drawing: 11500	293900		
Total	378900	Total	378900

2017 SECTION-A

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Q. 2

Trading Account
for the year ended 31st December 2016

Particulars	Amount	Particulars	Amount
Opening stock	15000	Sales	195500
Purchase	155500	Return in: 1000	194500
Less: Return out: 1500	154000	Closing stock	47500
Carriage in	2500		
wages	15500		
Import duty	-		
	32000 187000	Total	242000
			187000 32000
		Gross profit	210000 25000

Profit & Loss Account
for the year ended 31st December 2016

P	A	P	A
Rent 2000	2000	Gross profit	55000
Pre Less: prepaid 500	1500	Discount	1500
Insurance	2000		
Bad debts	500		
Commission	500		
Stationery	2500		
Advertisement	2000		
Carrriage out	500		
Salaries: 10500			
Add Salaries outstanding 2500	13000		
<u>Depreciate</u>			
furniture (2000x.2)	4000		
building (5000x.1)	5000		
Total	<u>31500</u>	Total	56500
			31500
		Gross profit =	<u>25000</u>
		Net	<u>25000</u>

Balance Sheet

Dr for the year ended 31st Decemben 2016

	Amount	P	A
<u>Liabilities</u>			
S/c creditors	17500	Furniture (20000-4000)	16000
Bank overdraft	20000	Building (50000-5000)	45000
Salaries outstanding	2500	Cash at Bank	5000
<u>Capital</u>		Investment	15000
Capital 100000		prepaid	26000
Less: Drawing 10000		closing stock	500
90000			47500
Add net profit 25000	115000		
Total	155000	Total	155000

2014 (SECTION-A)

Q.4

M/S Malik Construction Ltd.

Trading Account

for the year ended 31st Decemben 2014

P	A	P	A
Opening Stock	100,000	Sales: 500000	
Purchase 250000		Less: Return in: 10000	490000
Less: Return out: 20000	230000	closing stock	150000
Carriage in	20000		
wages	50000		
Import duty	45000		
Total	445000	Total	640000
			445000
		Gross profit	195000

M/S Mallik Construction Ltd.
Profit & Loss Account

Dro for the year ended 31st December 2014

₹

P	A	P	A
Carriage out	15000	Gross profit	195000
General expenses ²⁵⁰⁰⁰	25000	Discount	15000
Less: Expenses prepaid: 50000	20000	Interest received	10000
Salaries: 35000			
Salaries out: 15000	50000		
(+)			
Discount	5000		
Interest	5000		
Bad debts	5000		
Less: expenses prepaid			
Depreciate			
Furniture (50000 x .1)	5000		
building (500,000 x .05)	25000		
Total	130000	Total	226000
			130000
		* Net profit	90000

M/S Mallik Construction Ltd.
Balance sheet

Dr for the year ended 31st December 2014 cr

P (L + OE)	A	P (Asset)	A
<u>Liabilities</u>		Furniture (50000-5000)	45000
S Creditors	50000	Building (500000-25000)	475000
Bank overdraft	250000	Debtors	150000
Salary outstanding	15000	Cash in hand	60000
<u>Capital (OE)</u>		Good will	100000
Capital	800000	Investment	200000
Net profit	90000	expenses prepaid	5000
	890000	closing stock	150000
Less: Drawing	20000		
	870000		
<u>Total</u>	<u>1185000</u>	<u>Total</u>	<u>1185000</u>

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COST ACCOUNTING

(cost statement)

2019 (SECTION-A)

Q.4(c) Profit 25% on total sale

If sale - ~~TK 100~~ 100

profit — TK 25

Total cost of good sold TK 75

$$\frac{\text{Total cost}}{\text{profit}} = \frac{75}{25}$$

$$\Rightarrow \text{profit} = \frac{1}{3} \text{ Total cost of good sold}$$

Cost Statement

	per unit	
Raw material at the beginning: 400,000		
Add: Raw material purchased: 15,00,000		
Less: Raw materials at the end: 300,000		16,00,000
Direct labour cost		12,00,000
Direct expenses		-
<u>Prime cost / Total direct cost</u>		<u>28,00,000</u>
Add: Factory overhead (12,00,000 x .75)		9,00,000
<u>Product cost / Manufacturing cost / Work cost</u>		<u>37,00,000</u>
Add: opening stock of work in process		-
Less: Closing stock of work in process (3,700,000 - 3,00,000)		35,00,000
Finished good at the end / cost of finished product		300,000
Add: Administrative and office expenses:		300,000
Add: Selling and distribution expense:		
Advertisement expenses		50,000
<u>Total cost of goods sold</u>		<u>65,00,000</u>
Add: profit (65,00,000 x $\frac{1}{3}$)		21,666,667
		<u>86,666,667</u>
Sales		

2018 SECTION - A

Q.3 (c) Sale = $5000 \times 18 = \text{TK } 90000$

Cost Statement

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Item	Per unit	Amount
Raw material		20000
Direct labour		13000
Direct expense		-
<u>Prime cost</u>		<u>33000</u>
<u>Add: Factory overhead</u>		
Unproductive factory labour	: 7000	
factory supplies	: 2900	
others factory expenses	: 4600	
Depreciation : (1200×75)		15400
<u>Manufacturing cost</u>		<u>48400</u>
<u>Cost of goods sold</u>		<u>48400</u>
<u>Add: Administrative and office expenses</u>		
Administrative salaries	: 8000	
Sundry Administrative expenses	: 3500	
Depreciation : (1200×15)		4480
<u>Add: Selling and distribution</u>		
Sales salary	: 5000	
Miscellaneous expenses	: 4000	
Depreciation : (1200×1)		9120
<u>Total cost of good solds</u>		<u>62000</u>
<u>Add: profit $(90000 - 62000)$</u>		<u>28000</u>
<u>Sales</u>		<u>90000</u>

2017 SECTION - A

Q4.(b) Profit 30% of sales
 If sale ——— Tk 100
 Profit ——— 30
 Total cost of good sold 70

$$\text{profit} = \frac{30}{70} \text{ Total cost of good sold}$$

$$= \frac{3}{7} \text{ Total cost of good sold}$$

Cost statement

Item	Per unit	Amount
Direct materials purchased		475000
Direct labours cost		325000
Direct expenses		50000
Prime cost		850000
Add: Factory overhead (850000 x .2)		170000
Manufacturing cost		1020000
Add: Opening stock of work in process		—
Less: Closing " " " "		—
Cost of good finished		1020000
Add: Opening stock of finished good		—
Less: Closing stock of finished good		40000
Cost Goods available for sale		1020000
Less: Closing stock of finished good		40000
Cost of goods sold		980000
Add: Administrative and office expenses		15000
Add: Selling expenses		10000
Add: Distribution expenses		10000
Total cost of goods sold		1015000
Add: profit (1015000 x $\frac{3}{7}$)		435000
Sales		1450000

2015 SECTION - A

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Q.4(c) For 2015 :

Total cost of goods sold = 90000 + 80000 + 60000 + 45000
= Tk 275000

and profit = Tk 60,000

Tk 335000

Total sale / earn = 275000 + 60,000 = ~~Tk 87500~~

factory overhead for 5000 unit = Tk 60000
40% of factory overhead was variable

Units	variable	fixed	Total
5000	60000 x .4 = 24000	(60000 - 24000) = 36000	60000
8000	$\frac{24000 \times 8000}{5000}$ = 38400	36000	74400

Cost statement

8000 units for the year 2016

Sale in 2016 = 87500 +
for 5000 units = $\frac{87500 \times 60}{5000}$
for 8000, earn = Tk 140000

Item	Per unit	Amount
Raw material (90000 + 90000 x .1)		99000
wages (direct labour) (80000 + 80000 x .05)		84000
Prime cost		183000
Add: Factory overhead		74400
Manufacturing cost		257400
Cost of goods sold		257400
Add: Administrative and selling expenses		45000
Total cost of goods sold		302400
Add: profit (536000 - 302400)		233600
Sales		536000

For 2015 and 8000 unit

$$\begin{aligned} \text{earn} &= 335000 + 335000 \times .6 \\ &= 536000 \end{aligned}$$

2014 (SECTION-A)

Q.2(c)

Cost Statement

5000 units for the month of February, 2015

Item	Per unit	Amount
Raw materials ($1,20,000 + 120,000 \times 0.05$)		126000
Direct labour ($90,000 + 90,000 \times 0.1$)		99000
Direct expenses		—
Prime cost		225000
Add: Factory overhead ($99,000 \times 0.6$)		135000
Manufacturing cost		360000
Cost of goods sold		360000
Add: Administrative expenses		40,000
Add: Selling expenses		20,000
Total cost of goods sold		420000
Profit ($420,000 \times 0.25$)		105000
Sales		525000

DOUBLE COLUMN CASH BOOK

2017 Section - A

Q. 4(c)

M/S Uttara Co

Dr Double column cash book
for the month of June 2017

Date	Particulars	Cash	Bank	Date	Particulars	Cash	Bank
2017 June 1	Balance B/D	40500	105000	2017 June 2	Purchases	30000	
June 5	Sales	65000					
June 10	deposit		60000	June 10	deposit	60000	
June 12	Munira & Sons		25000	June 18	Salary		10000
June 20	withdraw	5000		June 20	withdraw		5000
June 28	Interest		1000				
		110500	191000			90000	13000
	Balance B/D	45500	176000		Balance C/D	45500	176000
						110500	166000 191000

ERA

2015 SECTION - A

M/s Ratan & Sons Construction
Double column cash Book

CR

Q.2(c)

DR

Date	Particulars	Cash	Bank	Date	Particulars	Cash	Bank
2015				2015			
Jan 1	Balance B/D		40000	Jan 2	Furniture Purchase	5000	10000
Jan 4	Sold goods	1,20,000		Jan 8	Purchase	50,000	
Jan 10	Deposit		50,000	Jan 10	Deposit	50,000	
Jan 13	Mr Nabi	70,000	70,000	Jan 19	Salary		10,000
Jan 16	Mr Basu		30,000				
Jan 21	Mrs Jabid		45,000	Jan 24	withdraw		13000
Jan 24	Withdraw	15000		Jan 27	Withdraw for pass dishonoured		5,000
Jan 30	Interest		2000	Jan 28			45000
		145000	227000			105000	85000
	Balance B/D	40000	152000		Balance c/o	40000	152000
						145000	227000