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Science & Technology University, Gopalganj- 8100

2<sup>nd</sup> Year 1<sup>st</sup> Semester B.Sc. Engg. Examination – 2013

Department of Computer Science and Engineering

Course No: ACC204 Course Title: Industrial Management and Accountancy

Full Marks: 70

Time: 3 Hours

N.B.: i) Answer **SIX** questions, taking any **THREE** from each section.

- ii) All questions are of equal values.
- iii) Used separate answer script for each section.

### Section - A

		Marks
1.	a) Show the difference between goods and services.	4
	b) Why the business organizations run their operations?	4
	c) List the forms of expression defective industrial relations.	$\frac{2}{3}$
2.	a) What is your idea about Business?	3
	b) If you are asked to select a suitable location for a business organization, what factors will you consider then?	5
	c) Why the business organizations go for merging?	$\frac{2}{3}$
3.	a) What is your idea about trade union?	$\frac{2}{3}$
	b) What are the objectives of trade union?	5
	c) Why do managers plan?	4
4.	a) Define management and Manager	3
	b) Discuss fundamental functions that comprise the management process.	3
	c) Explain the fourteen principles of management introduced by Henry Fayol.	$\frac{2}{3}$

### Section - B

1.	a) Define journal. Write down features and necessity of journals.	3
	b) Journalize the following transactions, post them in the ledger and balance the accounts in the books of Mr. Rajesh for January 2013.	$\frac{2}{3}$
	January 1- Started business with Tk. 2,00,000	
	January 2 – Bought goods worth Tk. 60,000	
	January 9 – Sold goods to Shyam Tk. 60,000	
	January 12 – Sold goods for cash Tk. 20,000	
	January 15 – Received cash from Shyam Tk. 40,000	
	January 21 – Goods purchase from Ram Tk. 40,000	
	January 30 – Cash paid to Ram Tk. 20,000	
	January 31 – Paid office rent Tk. 4,000	
	January 31 Paid salaries to staff Tk. 20,000	

- 2 a) What is your idea about Accounting and who are the users of Accounting information? 3  
 b) John opens his own computer service firm on May 01, 2013.

During the first month of operations , the following transactions occurred

- i) Hohn invested Tk. 11000 in cash.
- ii) Paid Tk. 800 for May rent on office space.
- iii) Purchased office equipment on account Tk. 3000.
- iv) Provided services to clients for cash Tk. 1500.
- v) Borrowed Tk. 700 cash from a bank.
- vi) Performed services for client on account Tk. 2000
- vii) Paid monthly expenses: Salaries Tk. 500, utilities Tk. 300
- viii) John withdraws Tk. 1000 for personal use.

$8\frac{2}{3}$

Instruction:

Prepare a tabular summary for the transctions.

3. a) What is trade discount and cash discount? 2  
 b) The following are the transactions of Friends & Friday company  $9\frac{2}{3}$

April 01: cash balance Tk. 8000 and Bank overdraft Tk. 6000.

April 03: Cash sales Tk. 5000 and purchase on credit Tk. 2000.

April 05: Cash purchase from Britneey company Tk. 3000.

April 08: Received Tk. 2300 in cash and 3000 in cheque from Dretty trader in the settlement of Tk. 5500.

April 11: Received a cheque for Tk. 2400 from Rashid trader in the settlement of Tk. 2500.

April 12: Salary paid Tk. 2400.

April 13: The cheque received from Dretty is deposited to bank.

April 20: Tk. 1000 paid to Limon traders in the settlement of Tk. 1100

April 27: House rent paid Tk. 1800

April 30: Bank charged Tk. 200

Instruction:

Prepare a triple column cash book for Friends & Friday company for April 2013.

4. a) Define fixed cost and variable cost.  $2\frac{2}{3}$

- b) The following data were taken from the records of Dosey manufacturer company for the year ended December 31, 2012. 9

Raw materials 1/1/12	47000	Factory Insurance	7400
Raw materials 12/31/12	44200	Depreciation, Factory machinery	7700
Finished goods 1/1/12	85000	Factory utilities	12900
Finished goods 12/31/12	67800	Plant managers salary	40000
Work in process 1/1/12	9500	Factory property taxes	6100
Work in process 12/31/12	8000	Factory repairs	800
Direct labor	145100	Direct material purchases	62500
Indirect labor	18100	Sales	577000

Instruction:

- i) Prepare a cost of goods manufactured schedule.
- ii) Prepare an income statement.