Jr. College Recog No. H.S.C./ 1074/R-1/DT : 8-8-1976
Jr. College Code No. 23-09-002
Jr. College Udise No. 27341301006
AISHE Code : C-11059

"ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षण प्रसार"
-शिक्षणमहर्षी डॉ. बापूजी साळुंखे

Estd.: June 1964

Shri Swami Vivekanand Shikshan Sanstha's

VIVEKANAND COLLEGE, KOLHAPUR

(AN EMPOWERED AUTONOMOUS INSTITUTE)

2130, 'E' ward, Tarabai Park, Kolhapur, Tal. Karveer, Dist. Kolhapur -416003

Affiliated to Shivaji University, Kolhapur (M.S.)

NAAC Reaccredited : "A+" (C. G. P. A. - 3.29)

College with Potential for Excellence by U.G.C., New Delhi

"Star College" by D.B.T Govt. of India

ISO 9001 : 2015

Ph.: 0231-2658612 Fax: 0231-2658840 Resi.: 0231-2653962 Website :www.vivekanandcollege.ac.in E-mail :info@vivekanandcollege.org

DEPARTMENT OF COMMERCE

(2025-26)

NOTICE

Date: 23rd July, 2025

All the students of B.Com Part- III, Group-A, A & B Divisions are hereby informed that Department of Commerce has conducted Open book Test (Advanced Accountancy Paper- I) on "Bank Final Account " on 31st July, 2025 at 8.20 am. Students should remain present on time in room number – 414.

Dr. U. D. Dabade
Subject Teacher

Mr. S. S. kale
Head of the Department

Vivekanand College, Kolhapur(An Empowered Autonomous Institute)

Départment of Commerce

2025-2026

VIVEKANAND COLLEGE KOLHAPUR * (Empowered Autonomous) * ESTD JUNE 1964

B·Com-III · G·A - Advanced Accountancy-I Date: 31/07/2025

Activity: Open Book Test

Sr. No.	Student Name	Class	M/F	Signature	Out of 20 Marks
1	Shweta Ramdev Sutar	B·Com-Ty	F	[illegible]	16
2.	Manasi Satish Ghodake.	"	F	Manasi	18
3	mugdha milind Gyivani	"	F	MMG	10
4.	Samruddhi Vijay Patil	"	F	Patil	20
5.	Soumya Sangramsinh Patankar.	"	F	Patankar	20
6.	Madhura Santosh Suryavanshi	"	F	Msuryavanshi	20
7	Arpita Nayaku chougule	"	F	[illegible]	18
8.	Vaishnavi Rajendra Bhosale	"	F	V.R.Bhosale	20
9.	sneha. sharad Girigosavi	"	F	Girigs	19
10.	Pratiksha Santosh Nagavkar	"	F	Pratiksha	20
11.	Shruti Yallappa Koli	"	F	Skoli	20
12.	Anjali Anil Valake	"	F	AValake.	20
13	Vaishnavi Sanjay koli	"	F	Vkoli	20
14.	Shravani mahavir Patil	-"-	F	S.Mpatil	20
15.	Pratiksha Uttam Parit	-"-	F	PParit.	20
16	Snehal Shreekant waje	-"-	F	Swaje	20
17	shivani Dhanaji Jagtap	-"-	F	Shivani	16
18	Rutuja Sandip Nikam	-"-	F	RNikam.	19
19	kavita Gunda pandav	-"-	F	kavita	20
20	Krutika Satish Patil	-"-	F	Kpatil	20
21	Madhura Sagar Sawant	-"-	F	MSawant	20
22.	Aradhita Umesh Jadhav	-"-	F	A.U.Jadhav.	20
23.	Madhura Shriniwas Sawant	-"-	F	MSawant	20
24.	Vrukshala Vijay Nayak	-"-	F	VNayak.	18
25.	Shravani. Ashok Desai	-"-	F	Desai.	20
26.	saniya s Patvegar	-	F	patvegar	18
27.	Laxmikant Sanjay Pandey	-"-	M	Laxmikant	18
28.	Aditi Amar Taste	-"-	F	Aditi	20
29	Shruti Umesh Gavali	-"-	F	Sgavali	20
30.	Ritu Vinay Gutte.	-"-	F	Gutte.	20
31	Aayesha Ashok Khot	-"-	F	Akhot.	20
32.	Sakshi Kiran Patil	-"-	F	Spatil	20

Vivekanand College, Kolhapur(An Empowered Autonomous Institute)

Départment of Commerce

2025-2026

Date:

Activity:

Sr. No.	Student Name	Class	M/F	Signature
33	Samruddhi Sunil Sankpal	B.Com TY	F	Samy
34	Vaishnavi Vijay Tiware	B.Com TY	F	V.V.Tiware

31/07/2025

Shruti Umesh Gavali Group-A. Open Book Test

Division- B (English)

Page No.:

Date: 31-07-2025

20/20 Dapaulkar

Particulars	Debit Rs.	Credit Rs.
Share Capital:		
Authorised and Issued		
10,000 Equity Shares of Rs. 100		
each Rs. 50 paid		5,00,000
Reserve Fund		3,00,000
Deposit Account:		
Fixed		8,00,000
Current Account		85,00,000
Savings Account		25,00,000
Profit & Loss A/c (1-4-2002)		2,00,000
Borrowings from Dena Bank		7,00,000
Interest and Discount		7,50,000
Bills Payable		10,00,000
Unclaimed Dividend		30,000
Sundry Creditors		30,000
Money at call and short notice	3,00,000	
Investments	35,00,000	
Interest	2,00,000	
Salaries	1,00,000	
Rent and Taxes	20,000	
Other Expenditure (including Audit fees Rs. 2,000)	10,000	
Dividend (2001-2002)	50,000	
Premises	12,00,000	
Cash in Hand	50,000	
Cash with R.B.I	14,00,000	
Cash with other Banks	11,00,000	
Bills discounted and purchased	6,00,000	
Loans and Advances	67,80,000	
	1,53,10,000	1,53,10,000

Date:

- Additional Information:

1. Provide for Doubtful Debts Rs. 30,000
2. Provide for Taxation Rs. 30,000
3. Allow 5% depreciation on premises
4. Rebate on bills discounted amount to Rs. 10,000
5. Bills for collection were Rs. 1,50,000 and liability for acceptances and endorsement for customers were Rs. 2,50,000.

→ Form A

Balance Sheet As On 31st March, 2003

Particulars	Schedule No.	Rs.
(I) Capital & Liabilities-		
Capital	1	5,00,000
Reserve and surplus	2	7,40,000
Deposits	3	1,18,0000
Borrowings	4	7,00,000
Other Liabilities and provisions	5	11,00,000
Total (I)		14840000
(II) Assets		
Cash in hand & balance with R.B.I	6	1450000
Balance with other bank money at call and short notice	7	14,00,000
Investment	8	3500,000
Advance	9	7,350000
Fixed assets	10	1140000
Other assets	11	–
Total (II)		14840000
Contingent liabilities	12	2,50,000
Bills for collection		1,50,000

Profit & Loss A/c for the year ended 31st March, 20[illegible]

Particulars	Schedule No.	Rs.
(I) Income-		
Interest earned	13	7,40,000
Other Income	14	-
Total (I)		7,40,000
(II) Expenditure -		
Interest expended	15	2,00,000
Operating ~~and contin~~ expenses	16	1,90,000
Provisions and contingencies		60,000
Total (II)		450000
(III) Profit / Loss -		
Profit loss brought for word opening bal.		2,00,000
Net Profit Loss for current year I - II		2,90,000
Total (III)		4,90,000
(IV) Appropriation -		
25% Transfer to statutory reserve		72500
Transfer to other reserve ~~proposed dividend~~		~~50,000~~
Proposed dividend		50,000
~~Balan~~ Balance carried over to Balance sheet S. No. 2		3,67,500
Total (IV)		4,90,000

Schedule No. 1 - Capital

Share Capital		
Authorised Capital		
(10,000 eq. shares 50 each)		500000
Issued paid up capital		

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Schedule No. 2 - Reserve & Surplus

Reserve Fund	3,00000	
Add- Statutory Reserve	72500	372500
Balance of profit on Loss		367500
		740000

Schedule No. 3 - Deposits

Fixed		8 00000
Current Account		8 500000
Savings Account		2500000
		11800000

Schedule No. 4 - Borrowings

Borrowings from Dena Bank		7,00,000
		7,00,000

Schedule No. 5 - Other Liabilities & Provision

Bills Payable		10,00,000
Unclaimed dividend		30,000
Sundry creditors		30,000
Provision for Taxation		30,000
Rebate on ~~Schedu~~ bills discounted		10,000
		11,00,000

Schedule No. 6 Cash in hand bal. with RBI - 6

Cash in hand		50,000
Cash with R.B.I		14,00,000
		14,50000

Schedule No. 7 - Money at call short Notice

Money at call & short notice		8,00,000
Cash with other banks		11,00000
		14,00,000

Schedule No. 8 - Investment

Investment		3,5,00,000
		3500000

Schedule No. 9 - Advances

Bills discounted and purchased		6,00,000
Loans & advances	6780000	
Less - Bad & doubtful debts	30,000	6750000
		7350000

Schedule No. 10 - Fixed Assets

Premises	12,00,000	
Less - Depreciation 5 %	60,000	1140000

Schedule No. 12 - Contingent liabilities

Acceptance & endorsement		2,50,000

Schedule No. 18 - Interest Earned

Interest and discount	750000	
Less: Rebate on bills discounted	10,000	740000

Schedule No. 15 - Interest Expended

Interest		200000

Schedule - No. 16 - Operating expenses - 16

Salaries		1,00000
Rent & Taxes		20,000
Other Expenditure		10,000
Depreciation on premises		60,000
		190000

Provisions & contingencies - 4

Provision for R.D.D		30,000
Provision for Taxation		30,000
		60,000

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Name: Samruddhi Sunil Sankpal 20/20 Dabade
Std: B.com. TY Group: A Div: B

Open Book Test

Form A
Balance Sheet
As on

Particulars	Schedule No.	₹
(I) Capital and Liabilities		
Capital	1	5,00,000
Reserve and surplus	2	7,46,000
Deposits	3	1,18,00,000
Borrowings	4	7,00,000
Other Liabilities & Provisions	5	11,00,000
Total (I)		1,48,46,000
(II) Assets		
cash in hand and Balance with RBI	6	14,50,000
Balance with other banks, money at call and short Notice	7	14,00,000
Investments	8	35,00,000
Advances	9	73,56,000
Fixed Assets	10	11,40,000
Other Assets	11	—
Total (II)		1,48,46,000
Contingent Liabilities	12	2,50,000
Bills for collection		1,50,000

Form B

Profit and loss Account
for the year ended

Particulars	Schedule No.	₹
I. Income		
Interest Earned	13	7,401,000
Other Income	14	—
Total (I)		7,401,000
II. Expenditure		
Interest Expended	15	2,00,000
Operating Expenses	16	1,90,000
Provisions and contingencies		60,000
Total (II)		4,50,000
III. Profit / Loss		
Profit/Loss brought forward (op.bal)		2,00,000
Net Profit/Loss for current year (I-II)		2,90,000
Total		4,90,000
IV. Appropriations		
25%. transfer to Statutory reserve		72,500
transfer to other reserves		
Proposed Dividend / Interium Dividend		50,000
Balance carried over to Balance sheet S.NO.-2		3,67,500
Total		4,90,000

Date

Schedule No.1 - Capital

Particulars	₹	₹
Share capital		
Authorised capital		10,00,000
(10,000 eq. shares of Rs.100 each)		
Issued / Paid up capital		5,00,000
(10,000 shares of Rs. 50 each		

Schedule No.2 - Reserve & Surplus

Particulars	₹	₹
	3,00,000	
Reserve Fund	72,500	3,72,500
Add: Statutory Reserve		3,67,500
Balance of P & L A/C		7,40,000

Schedule No.3 - Deposits

Particulars	₹	₹
		8,00,000
Fixed		85,00,000
current A/C		25,00,000
Savings A/c		1,18,00,000

Schedule No.4 - Borrowings

Particulars	₹	₹
		7,00,000
Borrowings from Dena Bank		7,00,000

Schedule No.5 - Other liabilities and Provisions

Particulars	₹	₹
		10,00,000
Bills Payable		30,000
Unclaimed Dividend		30,000
Sundry creditors		30,000
Provision for taxation		10,000
Rebate on bills discounted		11,00,000

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Schedule No.6 - Cash in hand & Balance with RBI

Particulars	₹	₹
Cash in hand		5,01,000
Cash with RBI		14,00,000
		14,50,000

Schedule No.7 - Balance with other banks, money at call & Short Notice

Particulars	₹	₹
Money at call & Short Notice		3,00,000
Cash with other banks		11,00,000
		14,00,000

Schedule No.8 - Investments

Particulars	₹	₹
Investments		35,00,000
		35,00,000

Schedule No.9 - Advances

Particulars	₹	₹
Bills discounted & Purchased		6,00,000
Loans & Advances	67,80,000	
Less: RDD	30,000	67,50,000
		73,50,000

Schedule No.10 - Fixed Assets

Particulars	₹	₹
Premises	12,00,000	
Less: 5% Depreciation	60,000	11,40,000
		11,40,000

Schedule No.12 - Contingent Liabilities

Particulars	₹	₹
Acceptance & endorsement		2,50,000
		2,50,000

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Date

Schedule No. 13 - Interest Earned

Particulars	₹	₹
Interest and Discount	7,50,000	
Less: Rebate on bills discounted	10,000	7,40,000
		7,40,000

Schedule No. 15 - Interest Expended

Particulars	₹	₹
Interest		2,00,000
		2,00,000

Schedule No. 16 - Operating Expenses

Particulars	₹	₹
Salaries		1,00,000
Rent & taxes		20,000
Other Expenditure		10,000
Premises: Depreciation		60,000
		1,90,000

Provisions and contingencies

Particulars	₹	₹
Provision for taxation		30,000
Doubtful Debts		30,000
		60,000

Q.5 →

20/20

Daseeterm

Form A.

Balance Sheet as on 31-03-2003.

Particulars	Schedule no.	₹	₹
I) Capital & liabilities			
Capital	1		5,00,000
Reserve & Surplus	2		7,40,000
Deposits	3		1,18,00,000
Borrowings	4		7,00,000
Other liabilities & provisions	5		11,00,000
Total (I)			1,48,40,000
II) Assets			
Cash in hand & Balance with R.B.I	6		14,50,000
Balance with other Banks, money at call & short notice	7		14,00,000
Investments	8		35,00,000
Advances	9		73,50,000
Fixed Assets	10		11,40,000
Other Assets	11		-
Total (II)			1,48,40,000
III) Contingent liabilities	12		2,50,000
Bills for Collection			150,000

Form B.

Profit & loss A/c for year ended 31-03-2003.

Particulars	Schedule no.	₹	₹
I) Income			
Interest earned	13		7,40,000
Other Income	14		—
Total (I)			7,40,000
II) Expenditure			
Interest expended	15		2,00,000
Operating expenses	16		1,90,000
Provision & contingencies			60,000
Total (II)			4,50,000
III) Profit / loss			
Profit / loss brought forward (op. balance)			2,00,000
Net profit / loss for current yr. (I-II)			2,90,000
Total (III)			4,90,000
IV) Appropriations			
25% transfer to statutory reserve			72,500
proposed dividend / Interium Dividend.			50,000
Bal. carried over to B/S. S.no-2.			367500
Total (IV)			4,90,000

Particulars	₹	₹
Share Capital (Authorised)		10,00,000
Issued/paid up share capital		5,00,000
		5,00,000

Schedule no. 2 - Reserve & Surplus

Particulars	₹	₹
Reserve Fund	3,00,000	
(+): Statutory reserve	72500	3,72,500.
Balance of Profit & loss		367500.
		7,40,000.

Schedule no. 3 - Deposits

Particulars.	₹	₹
Deposits - Fixed		800,000
Current		85,00,000
Saving		25,00,000
		1,18,00,000

Schedule no. 4 - Borrowings

Particulars	₹	₹
Borrowings from Dena Bank		7,00,000
		7,00,000

Schedule no. 5 - Other liabilities & provisions

Particulars	₹	₹
Bills payable		1900,000
Unclaimed Dividend		30,000
Sundry Creditors		30,000
Provide for Taxation		30,000
Rebate discounted.		10,000

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Schedule no. 6 - Cash in hand & Bal. with R.B.I

Particulars	₹	₹.
Cash in hand		5,00,000
Cash with R.B.I		14,00,000
		14,50,000

Schedule no. 7 - Bal. with other Banks, money at call.

particulars	₹	₹
Money at call & short notice		3,00,000
Cash with other Banks		11,00,000
		14,00,000

Schedule no. 8 - Investment

particulars	₹	₹
Investment		35,00,000
		35,00,000

Schedule no. 9 - Advances

particulars	₹	₹
Bills discounted & purchased.		6,00,000
Loans & Advances	67,80,000	
(-): R.D.D	30000	67,50,000
		73,50,000

Schedule no. 10 - Fixed Assets

Particulars	₹	₹.
Premises	12,00,000	
(-): 5% Depriciation	60,000	11,40,000
		11,40,000

Schedule no. 12 - Contingent liabilities

particulars	₹	₹
liability for acceptance & endorsement		250,000
		2,50,000.

Schedule no. 13 - Interest earned

particulars	₹	₹
Interest & Discount	750,000	
(-): Rebate on bills discounted	10,000	7,40,000
		7,40,000

Schedule no. 15 - Interest expended

particulars	₹	₹
Interest		2,00,000
		2,00,000

Schedule no. 16 - Operating expenses

particulars	₹	₹
Salaries		1,00,000
Rent & Taxes		20,000
Other Expenditure		10,000
Dep. on Premises		60,000
		1,90,000

Schedule no. 17 - Provisions & Contingencies

particulars.	₹	₹
R.D.D.		30,000
Provide for Taxation		30,000
		60,000