# TILAK MAHARASHTRA VIDYAPEETH, PUNE

# **BACHELOR OF LAWS (Three Years Semester Pattern) CREDIT SYSTEM B.A. LL.B. (ACADEMIC LAW) (FIVE YEARS SEMESTER PATTERN)**

# **EXAMINATION: MAY-JUNE – 2022**

## SECOND/SIXTH SEMESTER

Sub.: Professional Ethics, Bar Bench Relation and Accountancy for Lawyers (LW-204/LW-6003/LW-18 - 603)

Date: 02/06/2022 Marks: 60 Time: 10.00 am to 12.30 pm

**Instructions:**1) All questions are compulsory.

2) Figures to the right indicate full marks.

#### PART - A

#### Q.1 Answer the following question in brief (Any Two)

(20)

- 1) Explain the Bar Bench relationship.
- 2) Explain the duties of Advocate towards the Court, Client.
- 3) State and explain the functions of State Bar Council and Bar Council of India under the Advocates Act 1961.
- 4) What is contempt of court? Explain it with its procedure and case law.

# Q.2 Short Notes(Any Four)

(20)

- 1) Explain in brief.
  - a) P.D. Khandekar v/s Bar Council of Maharashtra
  - b) D.P. Chadha v/s T.N.Mishra
- 2) Professional Misconduct.
- 3) Need for maintainance of account for Lawyers.
- 4) P.J.Ratnam v/s D.Kanikram
- 5) Seven Lamps of Advocacy
- 6) Qualification for admission and enrollment of advocate.

## <u>PART – B</u> Accountancy for Lawyers

## Q.3 Answer the following (Any Two)

(20)

- 1) Prepare the cash book or Mr. Akhilesh on the following transaction.
  - 1) Opening cash balance 41250/-
  - 2) Interest Paid 4125/-
  - 3) Purchase of books for Rs. 11250/-
  - 4) Paid electricity bill Rs.9000/-
  - 5) Received professional fees Rs. 120000/-
  - 6) Expenses for office furniture Rs.6000/-
  - 7) Salaries to staff Rs.10500/-
  - 8) Postage and Telegraph expenses Rs.600/-
  - 9) Withdraw cash for private use Rs.3000/-
  - 10) Administration expenses Rs.1200/-

- 2. On 30<sup>th</sup> April 2009, the cash book of Shri. Mali showed a debit balance of Rs. 10200/- to be added. His cash book with bank pass book he finds that:
- a) Three cheques of Rs. 400/-, Rs.980/- and Rs.2500/- were issued out of which cheque of Rs.980/- has not been cleared before 31-03-2020.
- b) Two cheque of Rs.700/- and Rs.1500/- respectively were deposited into bank but only a cheque of Rs.700/- has been credited before 31<sup>st</sup> April 2009.
- c) Bank charges of Rs.140/- and bank interest of Rs.800/- appearing in the pass book are not yet recorded in the cash book.
- d) A standing order for payment of Life insurance premium amounting of Rs.330/- had not been entered in cash book.
- e) A cheque of Rs. 250/- deposited and credited by bank was entered as Rs. 330/- in the cash book.

Prepare the Bank reconciliation statement as on 31-04-2009.

- 3) Journalize the following transactions in the books of Advocate Navgire. March 2015
  - 1. Advocate Navgire started profession with cash Rs.400000/-
  - 5. Purchased books of Rs.2000/-
  - 6. Paid electricity bill Rs.4500/-
  - 9. Received professional fees from Mr. Narayan Rs.30000/-
  - 12. Paid salaries to staff Rs. 6000/-
  - 15. Paid office rent Rs.3780/-
  - 20. Received cash from Mr. Jawle 6000/-
  - 25. Purchased books of Rs.7000/-
- 4) On the basis of following trial balance prepare Income and expenditure account of Adv.Musum for the year ended 31st March 2009

Receipt	Amount	Payments	Amount
To balance b/d	27033	By stationary	12580
To Professional fees	523669	By misc. Expenses	41650
To sale of gold ornaments	109290	By Tax paid	19615
		By donation	27415
		By Income tax paid	41815
		By goods purchased	21655
		By light bill paid	17578
		By misc.expenses paid	8911
		By insurance premium paid	16615
		By Interest on Loan	18316
		By car purchased	304615
		By incentives	108301
		By balance c/d	20926
	659992		659992

Prepare income and expenditure account by taking into consideration depreciation allowable on motor car and furniture will be Rs. 37673/-

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