TILAK MAHARASHTRA VIDYAPEETH, PUNE

BACHELOR OF LAWS (Three Years Semester Pattern) CREDIT SYSTEM B.A. LL.B. (ACADEMIC LAW)

(FIVE YEARS SEMESTER PATTERN) CREDIT SYSTEM EXAMINATION: MAY-JUNE - 2023

SIXTH/TENTH SEMESTER

Sub.: Professional Ethics, Bar Bench Relation and Accountancy for Lawyers (LW-6003/10003/18-603)

Date: 25/05/2023 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)Discuss the historical development of the legal profession in India. How the role and status of 1) lawyers evolved over time, and what factors have contributed to this evolution? What are the types of Contempt of Court? Discuss the defenses available to a person charged 2) with contempt of court What is professional misconduct? Explain the role of Disciplinary committee in Professional 3) misconduct cases. Write the duties of Advocate towards Court and Client. 4) **Q.2 Short Notes(Any Four)** (20)Seven lamps of Advocacy. a) Salient features of Advocates Act 1961. b) c) Key features of healthy Bar Bench Relationship. Functions of State Bar Council. d) Explain the Case law. e) P.D. Khadekar v/s Bar Council of Maharshtra. Need of accountancy for Lawyer. f) Explain the Case Law. g) Prahlad Saran Gupta v/s Bar Council of India PART - B Accountancy for Lawyers **Q.3** Answer the following (Any Two) (20)Journalize the following transaction in the books of Advocate Mane for March 2023 1) 2nd March- Adv. Mane started his profession with cash Rs.200000/-5th March-Purchased furniture from Vishwas on credit Rs. 800/-9th March- Received Professional fees Rs.8000/-12th March- Purchased books for Rs. 10000/-16th March – Cash deposited in to bank Rs.20000/-20th March-Paid electricity Bill Rs.4000/-24th March-Paid office salaries Rs.7000/-29th March-Paid office Rent Rs.4000/-

Q.2) Prepare a Trial balance of Miss Shyama form the ledger balance given below as on 31st March 2023.

Particular	Amount
Opening Stock	100000
Wages	13000
Furniture	30000
Advertisement	11000
Purchases	22400
Salary	7000
Sales	36700
Postage	1000
Land and Building	50000
Bank Loan	2000
Cash in hand	1500
Rent	12800
Petrol expenses	10000
Plant and Machinery	20000

Q3-Prepare Income and Expenditure Account in the books of Advocate Sakshi for the previous year ended $31^{\rm st}$ March 2000

Receipts	eipts Amount Payments		Amount
To bal b/d	2345 By salary to staff 345		34562
To Professional fees	To Professional fees 167890 By motor car purchase		100000
To sale of gold ornaments	o sale of gold ornaments 29764 By interest on Loan		4567
		By Insurance Premium Paid	4000
		By Miscellaneous Expenses	1432
		By Telephone bill paid	4321
		By Books purchases	5680
		By Income tax paid	17400
		By donation paid	7600
		By vehicle repairing expenses	12345
		By Printing and Stationary	2655
		By Bal c/d	5437
	199999		199999

Prepare Income and expenditure account of the professional taking into consideration

deprecation allowable on motor car will be Rs.37673/-		