

TILAK MAHARASHTRA VIDYAPEETH, PUNE
BACHELOR OF LAWS (Three Years Semester Pattern) CREDIT SYSTEM
B.A. LL.B. (FIVE YEARS INTEGRATED LAW COURSE)
(SEMESTER PATTERN) CREDIT SYSTEM
EXAMINATION: MAY– 2026
SIXTH/TENTH SEMESTER
Sub.: Professional Ethics, Bar Bench Relation and Accountancy for Lawyers
(LW 18–10003/18-603)

Date: 08/05//2026	Marks: 60	Time: 10.00 am to 12.30 pm
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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) Discuss the nature, scope, and development of the legal profession in India. Is the right to practice law a "fundamental right" or a "statutory right"? Explain with reference to Article 19(1)(g) and the Advocates Act.
- 2) Define "Professional Misconduct." Explain the procedure followed by the State Bar Council and the Bar Council of India (BCI) in disciplinary proceedings against an advocate.
- 3) The Bench and the Bar are two wheels of the chariot of justice." Discuss the importance of a harmonious relationship between Judges and Advocates for the administration of justice.
- 4) An Advocate is an officer of the Court first and a representative of the client second." Elaborate on the duties of an Advocate towards the Court, the Client, and the Opponent as prescribed by the Bar Council of India.

Q.2 Short Notes(Any Four) (20)

- a) State Bar Council
- b) Professional Etiquette
- c) Advocate's Privilege
- d) Senior Advocates
- e) Civil Contempt
- f) Seven Lamps of Advocacy

PART – B

Accountancy for Lawyers

Q.3 Answer the following (Any Two) (20)

1)

Journalize the following transactions in the books of Mr. Ram:

- 01 Jan 2026 – Started business with cash ₹50,000.
- 02 Jan 2026 – Purchased goods for cash ₹10,000.
- 03 Jan 2026 – Purchased goods on credit from Mohan ₹8,000.
- 04 Jan 2026 – Sold goods for cash ₹12,000.
- 05 Jan 2026 – Sold goods on credit to Suresh ₹6,000.
- 06 Jan 2026 – Received cash from Suresh ₹5,800 in full settlement of his account.
- 07 Jan 2026 – Paid cash to Mohan ₹7,900 in full settlement of his account.
- 08 Jan 2026 – Paid office rent ₹2,000 in cash.
- 09 Jan 2026 – Paid salary to staff ₹3,000.

- 10 Jan 2026 – Proprietor withdrew cash ₹1,500 for personal use.
- 2) From the following balances extracted from the books of Mr. Raj, prepare a Trial Balance as on 31 March 2026.

Particulars	Amount (₹)
Cash in hand	18,000
Bank Balance	32,000
Capital	1,20,000
Drawings	10,000
Purchases	55,000
Sales	90,000
Purchase Returns	5,000
Sales Returns	4,000
Wages	12,000
Salaries	8,000
Furniture	25,000
Debtors	20,000
Creditors	15,000
Commission Received	6,000
Rent Paid	7,000

- 3) The following information relates to Star Club for the year ended 31 March 2026: Receipts and Payments during the year:

- Subscriptions received – ₹40,000
- Donations received – ₹6,000
- Interest received – ₹4,000
- Salaries paid – ₹20,000
- Rent paid – ₹8,000
- Printing and Stationery – ₹3,000
- Electricity expenses – ₹5,000

Additional Information:

- Outstanding salaries ₹2,000
- Depreciation on furniture ₹1,000

Prepare the Income and Expenditure Account
