

এইচ এস সি পরীক্ষা ২০১৫ এর মডেল প্রশ্ন

বিষয় : হিসাববিজ্ঞান ২য় পত্র (সৃজনশীল)

সময় : ২ ঘণ্টা ১০ মিনিট

পূর্ণমান—৬০

['ক' বিভাগ হতে ২টি এবং 'খ' বিভাগ হতে চারটিসহ মোট ৬টি প্রশ্নের উত্তর দিতে হবে। ডান পার্শ্ব সংখ্যা প্রশ্নের পূর্ণমান জ্ঞাপক।]

ক - বিভাগ

১। তাশরিয়া লিমিটেড এর রেওয়ামিল ও সমন্বয়যোগ্য বিষয়সমূহ নিম্নে উপস্থাপন করা হলো :

রেওয়ামিল

৩১ শে ডিসেম্বর ২০১৩

বিবরণ	ডেবিট টাকা	বিবরণ	ক্রেডিট টাকা
মজুদ পণ্য (১-১-২০১৩)	১,৫০০	বিক্রয়	* ১৭,৫০০
ক্রয়	১১,০০০	৬% কণ পত্র (১-১-২০১৩)	৭,০০০
সুনাম	৫,০০০	বিবিধ পাওনাদার	২,০০০
কলকজা	৫,০০০	অনাদায়ী পাওনা সঞ্চিতি	১৫০
দালানকোঠা	১০,০০০	অবশিষ্ট মুনাফার উদ্ধৃত (১-১-২০১৩) *	৪,৭৫০
ইজারা সম্পত্তি (১০ বছর)	২,৫০০	আয়কর সঞ্চিতি	২,০০০
শেয়ার অবহার	১,০০০	শেয়ার মূলধন (১০ টাকা	১৫,০০০
বেতন	১,৫০০	মূল্যে ১৫০০ শেয়ার)	
আয়কর	১,২৫০	সঞ্চিতি তহবিল	২,৫০০
দায় গ্রাহকের দস্তুরী	২,০০০		
ভাড়া	৯০০		
অন্তবর্তীকালীন লভ্যাংশ	১,০০০		
বিবিধ দেনাদার	২,৫০০		
১০% বিনিয়োগ (১-১-২০১৩)	৫,০০০		
প্রাথমিক খরচ	৭৫০		
	৫০,৯০০		৫০,৯০০

সমন্বয়যোগ্য বিষয়সমূহ :

- ক) সমাপনী মজুদ ২,৫০০ টাকায় মূল্যায়ন করা হয়েছে।
 খ) দেনাদারের ১০০ টাকা আদায়যোগ্য নয়; অবশিষ্ট দেনাদারের ওপর ৫% অনাদায়ী পাওনা সঞ্চিতি রাখতে হবে।
 গ) সুনামের ১০% অবলোপন, কলকজা ও যন্ত্রপাতির ১০% এবং দালানকোঠার ওপর ৫% অবচয় ধার্য কর।
 ঘ) আয়করের জন্য ১,০০০ টাকা সঞ্চিতি রাখ এবং নীট লাভের ৫০০ টাকা সঞ্চিতি তহবিলে স্থানান্তর করতে হবে।
 ঙ) প্রাথমিক খরচের ১০% অবলোপন কর এবং শেয়ার প্রতি ১ টাকা করে লভ্যাংশ ঘোষণা করতে হবে।

করবীয় :

- ক) অসমন্বয়কৃত ব্যয়ের পরিমাণ নির্ণয় কর। ২
 খ) মোট মুনাফা ৮,৫০০ টাকা ধরে নীট মুনাফা বের কর। ৪
 গ) চলতি বছরের নীট মুনাফা ৪,০০০ টাকা ধরে সংরক্ষিত আয় বিবরণী প্রস্তুত কর। ৪

২। সোনালী বাংলা কোম্পানি লিমিটেড এর অনুমোদিত মূলধন ৫০,০০,০০০ টাকা যা ১০ টাকা মূল্যের ৫,০০,০০০ শেয়ারে বিভক্ত। নিম্নে সোনালী বাংলা কোম্পানি লিমিটেড এর রেওয়ামিল ও অন্যান্য তথ্যাবলী নিম্নে দেয়া হলো :

বাকী পৃষ্ঠাগুলি নিচের লিঙ্কে ক্লিক করে ডাউনলোড করে পড়ুন।

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Sibel Yildirim



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Liver Myofibroblasts Jiri Kanta, Alena Mrkvicová, Ralf Weiskirchen, 2016-10-25 Myofibroblasts MFB are found in most tissues of the body. They have the matrix producing functions of fibroblasts and contractile properties that are known from smooth muscle cells. Fundamental work of the last decades has shed remarkable light on their origin, biological functions and role in disease. During hepatic injury they fulfill manifold functions in connective tissue remodeling and wound healing but overshooting activity of MFB on the other side induces fibrosis and cirrhosis. The present e-book *Liver myofibroblasts* contains 9 articles providing comprehensive information on hot topics of MFB. In our opening editorial we provide a short overview of the origin of MFB and their relevance in extracellular matrix formation which is the hallmark of hepatic fibrosis. Thereafter leading experts in the field share their current perspectives on special topics of i) MFB in development and disease ii) their role in hepatic fibrogenesis and iii) promising therapies and targets that are suitable to interfere with hepatic fibrosis.

Cambridge Checkpoints HSC Advanced English 2017 Melpomene Dixon, Kate Murphy, Amy Hughes, 2016-06-28

Cambridge Checkpoints HSC Standard English 2017 Mel Dixon, Kate Murphy, Amy Hughes, 2016-06-28 *RUNX Proteins in Development and Cancer* Yoram Groner, Yoshiaki Ito, Paul Liu, James C. Neil, Nancy A. Speck, Andre van Wijnen, 2017-03-15 This volume provides the reader with an overview of the diverse functions of the RUNX family of genes. As highlighted in the introduction and several of the 29 chapters, humans and other mammals have three RUNX genes that are known to play specific roles in blood, bone and neuronal development. However, their evolutionary history has recently been traced back to unicellular organisms and their involvement in many well-known signaling pathways. Wnt, TGF β , Notch, Hippo is indicative of a more general function in cell biology. Their documented roles in cell fate decisions include control of proliferation, differentiation, survival, senescence and autophagy. The pleiotropic effects of RUNX in development are mirrored in cancer where RUNX genes can function as oncogenes that collaborate strongly with Myc family oncogenes or as tumour suppressor genes. In the latter role they display hallmarks of both gatekeepers that modulate p53 responses and caretakers that protect the genome from DNA damage. Several chapters focus on the importance of these genes in leukemia research where RUNX1 and CBF β are frequently affected by chromosomal translocations that generate fusion oncoproteins while recent studies suggest wider roles for RUNX modulation in solid cancers. Moreover, RUNX genes are intimately involved in the development and regulation of the immune system while emerging evidence suggests a role in innate immunity to infectious agents including HIV. At the biochemical level the RUNX family can serve as activators or repressors of transcription and as stable mediators of epigenetic memory through mitosis. Not surprisingly, RUNX activity is controlled at multiple levels; this includes miRNAs and a plethora of post-translational modifications. Several chapters highlight the interplay between the three mammalian RUNX genes where cross-talk and partial functional redundancies are evident. Finally, structural analysis of the RUNX-CBF β interaction has led to the development of small molecule inhibitors that provide

exciting new tools to decipher the roles of RUNX in development and as targets for therapy This volume provides a compendium and reference source that will be of broad interest to cancer researchers developmental biologists and immunologists

Stem Cells Khawaja H. Haider, 2021-11-30 In this volume the contributing authors from top labs involved in stem cell theranostics share the latest advances in the field of stem cell research The book covers many aspects of stem cell based therapy and the progress made toward stem cell therapy for liver ocular and cardiovascular diseases as well as cancer This volume serves as a continuation of Prof Khawaja Husnain Haider's previously edited books pertaining to stem cells based theranostics This is an ideal book for researchers involved in drug development as well as regenerative medicine and stem cell based therapy The secondary audience includes graduate and postgraduate medical students doctors cellular pharmacology drug industry and researchers involved in using stem cells as ex vivo disease models for drug development

Endothelial Progenitor Cells Carmela Rita Balistreri, 2017-05-25 This book explores the role of endothelial progenitor cells EPCs in the context of regenerative medicine RegMed In particular it reveals the value of RegMed as a new TM branch intended to improve the health and quality of life by restoring maintaining or enhancing tissue and functions of organs The book is divided into three chapters the first of which describes the relevance of translational medicine TM as a new research approach to counteract the imposing challenge of age related diseases Of the diverse RegMed approaches particular attention is paid to stem progenitor cell based therapies their benefits and shortcomings as well as to the description of types of stem and progenitor cells considered for regenerative cell therapies such as EPCs as emerging candidates for RegMed applications In turn the second chapter outlines the clinical relevance of EPCs as both potential predictors diagnostic and prognostic biomarkers of age related diseases and therapeutic agents discussing their advantages disadvantages and conflicting data Chapter three proposes a potential roadmap for revising the findings and creating a clearer picture of valid data which can provide support for various important aspects i e isolating and characterizing EPCs by establishing standardized criteria for EPC research identifying appropriate sub populations for cell therapy timing dosing priming of cells and defining delivery modes for different applications The book concludes with an overview of innovative strategies that could improve the efficacy of cell therapy at all levels including cell priming bio nanotechnology and tissue engineering

New Challenges to Ageing in the Rural North Päivi Naskali, Joan R. Harbison, Shahnaj Begum, 2019-08-26 This book provides an underexplored view of ageing one that conceives older people as valuable resources in their communities as active citizens with both voice and an agency that includes the capacity for resistance It acknowledges that becoming old with dignity means also paying attention to caring good health services and the possibility of good death The book defines age and ageing as multiple culturally and historically constructed phenomena that are only loosely connected to the years of one's life In focusing on the peripheral North located in the Nordic Canadian and Russian north it highlights important questions and viewpoints that can be found and adapted to other rural areas The book answers the following questions What

is the relevance of legislation and international legal agreements in ensuring the rights of elderly people under political and economic changes What challenges do geographic isolation changing age structure and cultural and ecological transformations pose to possibilities for meeting older people s needs for engagement in society as well as for their care As such this book will be of interest to all those working in population aging Assessing the Pharmacological Effects and Therapeutic Potential of Traditional Chinese Medicine in Neurological Disease Models: An Update Jiahong Lu,Min Li,Juxian Song,2022-05-24 Dental Pulp Derived Mesenchymal Stromal Cells Sibel Yildirim,2024-11-16 This book presents an evaluation of stem cells from human dental pulp as a reliable stem cell source for cell based therapy to stimulate tissue regeneration In this thoroughly updated and expanded second edition the author covers mesenchymal stem cell MSC biology various sources of MSCs and the therapeutic potential of MSCs Tooth regeneration dental pulp derived MSC and the therapeutic potential of dental pulp derived stem cells is also covered This is an essential resource for students faculty and researchers in academia and industry working on dental pulp stem cells Roles of Liver Sinusoidal Endothelial Cells in Liver Homeostasis and Disease Patricia Lalor,Leo A. van Grunsven,Thomas Huser,2022-03-30 *Linguistic Communities and Migratory Processes* Karen P. Corrigan,2020-09-07 This inter disciplinary book is the first in an Irish context to address issues connected with the super diversifying of language and society engendered by recent and historical migrations It analyses novel data from interviews with allochthonous and autochthonous groups of monolingual and plurilingual youngsters living in Northern Ireland A key aim is to test models within second language acquisition and language variation and change research Another goal is to examine the extent to which distinctive migratory trends generated changes in the language ecologies of communities on the island of Ireland as well as globally in regions where the Irish settled intensively from the 1700s The book also compares contemporary migratory experiences with historical records to further our understanding of the dynamics of identification through language across time The first ever book devoted to all aspects of the sociolinguistics of globalization and migration in Northern Ireland will be welcomed by scholars interested in the consequences for ethnolinguistic vitality of large scale population movements It could not be more timely given the fact that 2.5 million sought asylum in Europe alone during 2016 greatly enhancing its diversity *Frontiers in Chemistry: 10 Years Anniversary* Steve Suib,2025-03-04 We are delighted to present the inaugural edition of the article collection 10 years with Frontiers in Chemistry This collection celebrates high impact authoritative and accessible articles covering the most topical research at the forefront of the chemical sciences in honor of Frontiers 10th anniversary The collection contains works encompassing all of our nineteen sections in Frontiers in Chemistry Each article was selected by the nomination of our Field Chief Editor Prof Steve Suib in recognition of the author s prominence and influence in their respective field or by virtue of their reputation in the research community The cutting edge work presented in this article collection highlights the diversity of research performed across the entire breadth of the chemistry field and reflects on the latest advances in the theory

experiment and methodology with applications to compelling problems We would also like to take the opportunity to celebrate the advances highlighted in Frontiers in Chemistry over the last ten years across each of the fields included within our journal We hope that our journal may continue to highlight advances in chemistry for ten years and more 10 years with Frontiers in Chemistry is a selective collection of articles intended to celebrate Frontiers 10 year anniversary and the most cutting edge research currently published As such submissions to this collection will benefit from increased visibility via promotion on social media and at conferences Intermediation and Beyond Louise Gullifer, Jennifer Payne, 2019-01-24 The global shift from the direct holding of securities by investors to the current intermediated holding system raises many important legal issues These include the impact of the intermediated holding system on the rights of investors and the enforcement of those rights against intermediaries and issuers The cross border nature of many holding patterns adds another layer of complexity to these issues and reduces legal certainty Against this intermediation offers benefits for many investors including the ability to hold a cross border portfolio with one intermediary a reduction in costs and the facilitation of the use of securities in the collateral repo and securities lending markets This book covers a number of legal topics relating to intermediated securities including the history of intermediation the benefits and problems in the current intermediated holding system and how future legal and technological developments could help to resolve these problems while retaining the benefits of intermediation It also examines the possible impact of FinTech on this area in particular the potential for Blockchain to be used in the issuing holding and settlement of securities the extent to which this will solve some of the difficulties that currently exist and whether the use of Blockchain will create new difficulties that will need to be overcome This book which originated in a series of workshops organised by the Commercial Law Centre at Harris Manchester College Oxford will appeal to those interested in financial and corporate law including academics practitioners policy makers and students **OECD Public Governance Reviews Northern Ireland (United Kingdom):**

Implementing Joined-up Governance for a Common Purpose OECD, 2016-07-06 Northern Ireland is currently undertaking public administration reforms This report highlights areas where Northern Ireland possesses strengths upon which to build reforms and suggests actions for the future **Physics of Porous Media** Dick Bedeaux, Eirik G. Flekkøy, Alex Hansen, Signe Kjelstrup, Knut Jørgen Måløy, Ole Torsaeter, 2020-03-03 **Principles of Stem Cell Biology and Cancer** Tarik Regad, Thomas Sayers, Robert Rees, 2015-05-06 Principles of Stem Cell Biology and Cancer Future Applications and Therapeutics Tarik Regad The John van Geest Cancer Research Centre Nottingham Trent University UK Thomas J Sayers Centre for Cancer Research National Cancer Institute Frederick USA and Robert Rees The John van Geest Cancer Research Centre Nottingham Trent University UK The field of cancer stem cells is expanding rapidly with many groups focusing on isolating and identifying cancer stem cell populations Although some progress has been made developing efficient cancer therapies targeting cancer stem cells remains one of the important challenges facing the growing stem cell research

community Principles of Stem Cell Biology and Cancer brings together original contributions from international experts in the field to present the very latest information linking stem cell biology and cancer Divided into two parts the book begins with a detailed introduction to stem cell biology with a focus on the characterization of these cells progress that has been made in their identification as well as future therapeutic applications of stem cells The second part focuses on cancer stem cells and their role in cancer development progression and chemo resistance This section of the book includes an overview of recent progress concerning therapies targeting cancer stem cells Features An authoritative introduction to the link between stem cell biology and cancer Includes contributions from leading international experts in the field Well illustrated with full colour figures throughout This book will prove an invaluable resource for basic and applied researchers and clinicians working on the development of new cancer treatments and therapies providing a timely publication of high quality reviews outlining the current progress and exciting future possibilities for stem cell research Stem Cells Rob Burgess,2016-01-19

Stem Cells A Short Course is a comprehensive text for students delving into the rapidly evolving discipline of stem cell research Comprised of eight chapters the text addresses all of the major facets and disciplines related to stem cell biology and research A brief history of stem cell research serves as an introduction followed by coverage of stem cell fundamentals chapters then explore embryonic and fetal amniotic stem cells adult stem cells nuclear reprogramming and cancer stem cells The book concludes with chapters on stem cell applications including the role of stem cells in drug discovery and therapeutic applications in spinal cord injury brain damage neurological and autoimmune disorders among others Written by a leader in the field Stem Cells A Short Course appeals to both students and instructors alike appealing to academic enthusiasm for stem cell research and applications *The Laws of Scientific Change* Hakob Barseghyan,2015-08-17 This book systematically creates a general descriptive theory of scientific change that explains the mechanics of changes in both scientific theories and the methods of their assessment It was once believed that while scientific theories change through time their change itself is governed by a fixed method of science Nowadays we know that there is no such thing as an unchangeable method of science the criteria employed by scientists in theory evaluation also change through time But if that is so how and why do theories and methods change Are there any general laws that govern this process or is the choice of theories and methods completely arbitrary and random Contrary to the widespread opinion the book argues that scientific change is indeed a law governed process and that there can be a general descriptive theory of scientific change It does so by first presenting meta theoretical issues divided into chapters on the scope possibility and assessment of theory of scientific change It then builds a theory about the general laws that govern the process of scientific change and goes into detail about the axioms and theorems of the theory **The Australasian Beekeeper** ,2006 Includes the report of the Annual conference of the Commercial Apiarists Association of N S W and various other associations **The Phonology of a South Durham Dialect** Harold Orton,2015-07-03 This book first published in 1933 examines the dialect of the people of Byers Green in County

Durham Orton explores the possible reasons behind why the dialect has signs of external influences and the ways in which it differs to the dialects of other populations in County Durham This title will be of interest to students of language and linguistics

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