

ক বিভাগ

প্রঃ-১ ► কৃষক অধিন এইজারাইজের রেওয়ামিল ও অন্যান্য তথ্যাবলি নিয়ে উপস্থাপন করা হল :

কৃষক অধিন এইজারাইজ
রেওয়ামিল
ডিসেম্বর ০১, ২০১৪

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মাল্যবাহকী	৪৫,০০০	
আসবাবপত্র	২০,০০০	
অগ্রিম বিদ্য	৩,০০০	
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	১,১০,৫০০	১,১০,৫০০

অন্যান্য তথ্যাবলি :

- অনুপালিত সেবা আরের ৫০,০০০ টাকা উপার্জিত হয়েছে।
- অগ্রিম বিদ্য ও হাৎকার্য প্রদা পরিচালনা করা হয়েছে।
- ০১ ডিসেম্বর তারিখে হাৎকার্য প্রদা (শারাইজ) হিসাবে ২,২০০ টাকার প্রদা অব্যবহৃত রয়েছে।
- জনাব কৃষক অধিন ৫,৫০০ টাকা অতিরিক্ত মূলধন হিসাবে আদায় করলেও উক্ত হিসাবে সেবা হয় নাই।
- মূলধনের মূল হক্কো রয়েছে ১,৫০০ টাকা।
- বার্ষিক অর্থায়ন : মাল্যবাহকী ২,২৫০ টাকা, আসবাবপত্র ২,০০০ টাকা।

কর্তার :

- বহর শেষে চলতি সম্পদের পরিমাণ নির্ণয় করে। ২
- বহর শেষে আর বিবরণী তৈরি করে। ৪
- মোট বহরের পরিমাণ নির্ণয় করে। ৪

প্রঃ-২ ► ২০১৪ সালের ০১ ডিসেম্বর তারিখে মেনার্স জালিদের স্বত্বাধীন থেকে নিম্নলিখিত উদ্ধৃতগুলোর পরে ভিত্তি :

রেওয়ামিল

বিষয়ের নাম	ডেবিট টাকা	ক্রেডিট টাকা
মূল্য পণ্য (১-১-২০১৪)	৫৪,০০০	
ক্রয়	১,১৫,৪০০	
অগ্রিম/পরিচালন	৩,০০০	
কর্মী বেতন		২,১৫০
প্রদান ব্যয়	৩৪,০০০	
বিভিন্ন		২,০০,০০০
বিভিন্ন ব্যক্তি	৩,০০০	
বেতন ব্যয়	১১,২০০	
১০% কম্বাইলি প্রদ		৫,০০০
অগ্রিম/পরিচালন	৩,৫০০	
বিজ্ঞাপন ব্যয়	৬,৬০০	

হিসাবের নাম

ডেবিট টাকা

ক্রেডিট টাকা

হাতে নগদ	২,০০০	
প্রদা হিসাব	৫৬,০০০	
সরকারি ব্যয়	১০,০০০	
পেটেন্ট	৫,৬৫০	
আসবাবপত্র	২০,০০০	
সরকারি যান	৬০,০০০	
মূলধন		১,৫০,০০০
প্রদার হিসাব		২০,৫০০
হাৎকার্য অব্যবহৃত		৪,০০০
	৩,৮৪,৬৫০	৩,৮৪,৬৫০

নিম্নলিখিত সমস্তগুলোর সাফল্য করা প্রয়োজন :

- মূল্য পণ্য (০১-১২-২০১৪) ৭০,০০০ টাকা।
- প্রদা হিসাবে ৫% অন্তর্ভুক্তি পরেও সন্তোষ প্রকাশিত হবে।
- কম্বাইলি প্রদার ওপর ৬ মাসের মূল হক্কো আছে।
- আসবাবপত্রের ওপর ১০% হারে এবং সরকারি যানের ওপর ১৫% হারে অর্থায়ন করতে হবে।
- পেটেন্ট এর ৬৫০ টাকার অর্থায়ন করতে হবে।

কর্তার :

- পরিচালন ব্যয় নির্ণয় করে। ২
- বহুপাণ আর বিবরণীর মাধ্যমে মোট লাভ নির্ণয় করে। ৪
- মোট আর ২৬,৪৫০ টাকা হারে সুবিধিত অধিক অব্যবহৃত বিবরণী তৈরি করে। ৪

খ বিভাগ

প্রঃ-৩ ► জনাব রহিম একটি মোকদ্দমের মালিক। ২০১৪ সালের ১ জুন তারিখে তার বিভিন্ন হিসাবের উদ্ধৃত ছিল : মূল্য ২০,০০০ টাকা, প্রদা হিসাব ৩৫,০০০ টাকা, মূল্য পণ্য ২২,০০০ টাকা এবং প্রদার হিসাব ১৫,০০০ টাকা। জুন মাসে সম্পাদিত তথ্যগুলোর মিল নিম্নরূপ :

জুন ৩ জনাব রহিম অতিরিক্ত মূলধন/মূল্য কারবারে মূল্য ৫,০০০ টাকা নিয়োগ করেন।

১০ মূল্য ক্রয় ১৫,০০০ টাকা ও ব্যক্তিতে ক্রয় ২৫,০০০ টাকা।

১৯ মালিক ৫,০০০ টাকা বেতনে একজন বিত্তর কর্মী নিয়োগ করেন।

৩০ জাকার পরিচালনা করেন ৬০০ টাকা।

কর্তার :

- ২০১৪ সালের ১ জুন তারিখে মূলধন নির্ণয় করে। ২
- হিসাব সীতাকরণে সেনসেনগুলোর প্রকরণ দেখাও। ৪
- সেনসেনগুলোর জাবেদা দাবিলা দাও। ৪

প্রঃ-৪ ► জনাব দাবির ১ জুলাই, ২০১৪ তারিখে মূল্য ৬,০০০ টাকা ও ১৭,০০০ টাকা হাৎকার্য প্রদা নিয়ে হাৎকার্য শুরু করেন। ঐ মাসের নির্ধারিত করেকটি সেনসেন ছিল নিম্নরূপ :

জুলাই ৬ ৩০,০০০ টাকা মূল্যের পণ্য ৫% ব্যক্তির মূল্যে বিক্রয়।

১২ শিক্ষানবিশ সেলফি প্রদা ৭০০ টাকা পরেও পেল।

২৪ অতিথির নিকট পরেও ১৪,০০০ টাকা ২% ব্যক্তির ১০,৭২০ টাকার একটি চেক প্রাপ্তি।

২৮ হাৎকার্য থেকে উত্তোলন ৫,০০০ টাকা।

কর্তার :

- কারবারি ব্যক্তির পরিমাণ নির্ণয় করে। ২

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Wenbin Ji



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