

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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M Carnoy



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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

Journal of Proceedings and Addresses of the ... Annual Meeting Southern Educational Association, 1913 **Cambridge Checkpoints HSC Standard English 2017** Mel Dixon, Kate Murphy, Amy Hughes, 2016-06-28 **Daily Report**, 1996

Macquarie Guide: HSC English Physical Journey Sandra Bernhardt, Sarah Bernhardt, 2007-11-10 Macquarie Revision Guides is a series of study aids written and recommended by teachers in NSW Each guide presents a clear and up to date review of coursework and skills needed to do well in exams Students tutors teachers and parents will find the practical approach of this series an essential support to the competitive final years of school study HSc-Home Science-TB-11_E-R Kajal Kanjilal, HSc Home Science TB 11_E R *Journal of Proceedings and Addresses of the 1st-25th Annual Meeting* Southern Educational Association, 1913 **Revise HSC PD, Health & PE in a Month** John Sparks, 2001 **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 CBFB 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

Excel HSC Business Studies Louise Fleming,2004 Contains a comprehensive summary of the entire course activities glossary of terms comprehensive coverage of the course and a list of websites

HSC Heritage Auctions Manuscripts Auction Catalog #6031 Sandra Palomino,2009-09

The Suggestion Book Duncan Ferguson,John Wilson,2011-04-15 A humorous and light hearted collection of suggestions made by golf club members in their clubs suggestion books

Excel Revise HSC General Maths in a Month Lyn Baker,2001

HSC Sports Collectibles Dallas Auction Catalog #707 ,

Rural New Yorker ,1896

Cardiac Remodeling Barry Greenberg,2005-09-29 Exploring the causes mechanisms and pathophysiology of cardiac remodeling this reference offers detailed descriptions of the various components of the remodeling process as well as new therapeutic interventions and recent and future prospects for the treatment of cardiac remodeling

The Liver Irwin M. Arias,Allan W. Wolkoff,James L. Boyer,David A. Shafritz,Nelson Fausto,Harvey J. Alter,David E. Cohen,2011-08-24 In its Fifth Edition this classic book retains its traditional strength of relating molecular physiology to understanding disease pathology and treatment as it explores the current state and future direction of hepatology Painstakingly revised this edition includes 60 new chapters As in previous editions a section called Horizons summarizes advances of extraordinary nature in areas expected to have a substantial impact on hepatology The Fifth Edition s Horizons section includes emerging topics such as tissue engineering of the liver liver directed gene therapy decoding the liver cancer genome and imaging cellular proteins and structure To preserve essential background information which has not changed while making room for the panoply of major new contributions to understanding of liver disease 14 chapters from the previous edition are freely available online at gastrohep com To view these chapters visit <http://www.gastrohep.com>

Journal of the National Cancer Institute ,1998 Each issue is packed with extensive news about important cancer related science policy politics and people Plus there are editorials and reviews by experts in the field book reviews and commentary on timely topics

Animal Models for the Study of Human Disease Peter Fickert,Marion J. Pollheimer,Christoph H. Österreicher,Michael Trauner,2013-05-29 Cholestatic liver diseases such as primary sclerosing

cholangitis, PSC and primary biliary cirrhosis (PBC) represent an important group of liver diseases of the intra and extrahepatic bile ducts frequently causing end stage liver disease with significant morbidity and mortality due to limited treatment options. The limitations of the currently available medical therapy largely reflect our deficits in understanding the pathophysiology of cholestatic liver diseases. Therefore, there is an urgent need for reliable, well defined and easily reproducible animal models to gain insights into the PSC and PBC pathophysiology and to test novel treatment modalities. We aimed to provide a systematic overview of currently available animal models for sclerosing cholangitis and biliary fibrosis and critically discuss the characteristics of rodent models for PSC and PBC, models of experimental biliary obstruction, models of inflammation induced cholestasis as well as models of inherited cholestatic syndromes.

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