- সাকিব এন্ড কোং -এর ২০১৫ সালের ৩১ মার্চ তারিখে ব্যাংক জমাতিরিজেরপরিমাণ ছিল ২৫.৮০০ টাকা। যা নগদান বই অনুযায়ী ব্যাংক উদ্বন্ধের সাথে মিলছে না। পরবর্তীতে নিম্নোক্ত গ্রমিলের কারণসমূহ পাওয়া যায়-ইস্যাকৃত ৫,৫০০ টাকা, ৩,০০০ টাকা এবং ৬,০০০ টাকার তিনটি চেকের মধ্যে ৩১ মার্চ 5 1 পর্যন্ত প্রথম চেকটি ব্যাংকে উপস্থাপিত হয়েছে। আদায়ের জন্য জমাকৃত ৬,০০০ টাকার চেক এবং ৯,০০০ টাকা প্রাপ্য নোট যা এখনো 21 ব্যাংক কর্তক আদায় ইয়নি। ব্যাংক কর্ত্তক লভ্যাংশ আদায় ৪,০০০ টাকা, যা নগদান বইতে লেখা হয়নি। (2) II ব্যাংক কওঁক গৃহ নিৰ্মাণ স্কণের কিন্তি পরিশোধ ৫,০০০ টাকা, যা নগদান বহৈতে দেৱা হলন। 8 1 ১০,০০০ টাকার প্রাপ্য বিল ৯,৫০০ টাকায় বাটা করা হয়েছে কিন্তু নগদান বইতে সম্পূর্ণ 21 মল্য লেখা ক্ষেত্ৰে। ব্যাংক জমার ওপর ৬০০ টাকা সুদ মগুর করেছে এবং কমিশন চার্জ করেছে ৪০০ টাকা যা C 1 নগদান বইতে হিসাবভুক্ত হয়নি। বকেয়া চেকের পরিমাণ নির্ণয়। (年) ₹. যে সকল লেনদেন নগদান বইতে লেখা হয়নি সেগুলোর জাবেদা দেখাও। (4) 8
- (গ) উপযুক্ত তথ্যাবলি হতে একটি ব্যাংক সমন্ত্রয় বিবরনী প্রস্তুত কর। (এক জের পছতিতে) ৪
 ৪। নিয়লিখিত তথ্যাবলি ২০১৫ সালের ৩১ ডিসেয়র তারিখে নাবিল টেডার্সের বই হতে নেয়া হয়েছে :

বিবরণ	টাকা	
নগদান বই অনুযায়ী ব্যাংক উদ্বত	\$,000	
ব্যাংক বিবরণী অনুযায়ী উদ্ভ	2,000	
জমাকৃত অথচ ব্যাংক বিবরণীতে ক্রেভিট হয়নি এমন চেকসমূহ	3,000	
ইস্যুকৃত অথচ ভাঙ্গানো হয়নি এবং চেকসমূহ	000	
ব্যাংক কর্তৃক মঞ্জুরিকৃত সুদ	200	
নগদান বইতে লেখা হয়নি এমন ব্যাংক চার্জসমূহ	300	
জমাকৃত কিন্তু অমর্যাদাকৃত অবস্থায় ফেরত চেকসমূহ	800	
খরিদ্দার কর্তৃক সরকারি জমা কিন্তু নগদান বইতে লেখা হ্য়ানি	600	
আদায়ের জন্য পাঠানো প্রাপ্য বিল আদায় হয়নি	000	

(ক) আদায়ের জন্য ব্যাংক চেক ও বিল জমা দেয়া হয়েছে কিন্তু এখনও আদায় হয়নি
এরপ টাকার পরিমাণ নির্ণয় কর।

(খ) উপরি-উভ তথ্যাবলি হতে উভর জের সংশোধনী পছতিতে একটি ব্যাংক সমন্বয় বিবরণী প্রভূত কর।

৪

(গ) উপরিউভ তথ্যাবলি হতে প্রয়োজনীয় সমন্তয় জাবেদা দাখিলা দেখাও।

৫। ২০১৫ সালের ৩১ ডিসেম্বর তারিখে মেসার্স তাসকিনের খতিয়ান উত্বত্তলো ছিল নিয়ক্রপ ;

মজুদ পণ্য (০১-০১-২০১৫)	08,000	বেতন খরচ	33,200
जन्य	2,50,000	১০% বন্ধকী খণ	0,000
আন্ত: পরিবহণ	0,000	বিজ্ঞাপন খরচ	6,600
বহি: ফেরত	2,500	দফতর খরচ	0,000
প্রত্যক্ষ খরচ	08,000	হাতে নগদ (১-১-২০১৫)	2,000
বিক্রয় -	2,00,000	প্রাপ্য হিসাব	65,000
বিক্রয় বাটা	9,900	ক্রয় খতিয়ানের জের	20,000
সরকারি বভ	20,000	ব্যাংক জমা (১-১-২০১৫)	0,000
পেটেন	0,500	সমাপনী মজুদ	20,000
কলকজা	20,000	সরবরাহ্ থান	80,000
ব্যাংক জমাতিরিক্ত (৩১-১২-১৫)	8,000		

ক) যে সকল লেনদেন রেওয়ামিলে আসবে না তার পরিমাণ নির্ণয় কর।

(খ) চলতি সম্পদ ও চলতি দায়ের পার্থকা দেখাও।

(ঘ) একটি রেওয়ামিল গ্রন্তুত কর।

8

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