

নবম অধ্যায় : আর্থিক বিবরণী

বিশাল আর বিবরণী ও এর প্রস্তুত প্রণালী	মোট মুনাফার পরিমাণ নির্ণয় /জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০ নিট মুনাফার পরিমাণ নির্ণয় /জ.কো. ১০, ১৫, ১৭, ১৮, ১৯, ২০, ২১, ২২, ২৩, ২৪, ২৫, ২৬, ২৭, ২৮, ২৯, ৩০, ৩১, ৩২, ৩৩, ৩৪, ৩৫, ৩৬, ৩৭, ৩৮, ৩৯, ৪০, ৪১, ৪২, ৪৩, ৪৪, ৪৫, ৪৬, ৪৭, ৪৮, ৪৯, ৫০, ৫১, ৫২, ৫৩, ৫৪, ৫৫, ৫৬, ৫৭, ৫৮, ৫৯, ৬০, ৬১, ৬২, ৬৩, ৬৪, ৬৫, ৬৬, ৬৭, ৬৮, ৬৯, ৭০, ৭১, ৭২, ৭৩, ৭৪, ৭৫, ৭৬, ৭৭, ৭৮, ৭৯, ৮০, ৮১, ৮২, ৮৩, ৮৪, ৮৫, ৮৬, ৮৭, ৮৮, ৮৯, ৯০, ৯১, ৯২, ৯৩, ৯৪, ৯৫, ৯৬, ৯৭, ৯৮, ৯৯, ১০০ নিট বিক্রয়ের পরিমাণ নির্ণয় : /জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০ আয় বিবরণী প্রস্তুতকরণ /জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০ জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০
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*** দশম অধ্যায় : একতরফা দাবিলা পদ্ধতি

প্রারম্ভিক ও সমাপনী মূলধন নির্ণয়	প্রারম্ভিক ও সমাপনী মূলধন নির্ণয় : /জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০ জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০ *** প্রারম্ভিক জাবেদা দাবিলা দাও : /জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০ জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০ *** সমাপনী জাবেদা দাবিলা দাও : /জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০ জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০
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টেস্ট পরীক্ষার প্রশ্নের বিশ্লেষণ ও সাজেশন

অধ্যায়-১ : হিসাববিজ্ঞান পরিচিতি

সৃজনশীল ঘটনামূলক

- মি. বাসল একজন ব্যবসায়ী। জানুয়ারি ২০১৮ সালে তার ব্যবসারে সংঘটিত লেনদেনসমূহ নিম্নরূপ :
জানু. ১ নগদ ২,০০,০০০ টাকা; ব্যাংক ব্যালেন্স ৫০,০০০ টাকা এবং ৭০,০০০ টাকা মূল্যের আলমারি নিয়ে ব্যবসার শুরু করেন।
- ৫ ব্যাংক থেকে উত্তোলন ১০,০০০ টাকা।
- ৮ পণ্য ক্রয় ৩০,০০০ টাকা, ব্যবসায়িক ব্যাটী ১০%।
- ৯ পণ্য বিক্রয় ১,০০,০০০ টাকা (নগদ ৪০%, ডেকে ৬০%)।
- ১২ AB ব্যাংক থেকে ঋণ গ্রহণ ৫০,০০০ টাকা।
- ১৮ আসবাবপত্রের অবশ্য ৩,০০০ টাকা।
- ২৩ মালিকের ব্যক্তিগত ঋণ ব্যবসায় থেকে প্রদান ৮,০০০ টাকা।
- ৩০ ভাড়া পরিশোধ ৭,০০০ টাকা।

(ক) মুনাফা জাতীয় ব্যয়ের পরিমাণ নির্ণয় করো। ২

(খ) দেখাও যে, $A = L + OE$ ৪

(গ) যথাযথ ছক ব্যবহার করে হিসাবের শ্রেণিবিভাগ দেখাও। ৪

- শাহেদ আহমদ ২০১৭ সালের ১ জানুয়ারি তারিখে নগদ ১,০০,০০০ টাকা, ৫০,০০০ টাকার আসবাবপত্র, ১০,০০০ টাকার ব্যাংক ঋণ নিয়ে ব্যবসার শুরু করেন। উক্ত মাসে তার ব্যবসারে নিম্নোক্ত লেনদেনগুলো সম্পন্ন হয়েছিল :
২০১৭

- জানু. ২ নগদে পণ্য ক্রয় ৫,০০০ টাকা।
- ৫ ব্যক্তিগত পণ্য বিক্রয় ১০,০০০ টাকা।
- ৭ মালিক কারবারে ১০,০০০ টাকা অতিরিক্ত মূলধন প্রদান করলেন।
- ১০ কর্তৃপক্ষীদের বেতন নগদে প্রদান ৫,০০০ টাকা।
- ২৫ প্রদেয় হিসাব পরিশোধ করা হলো ৩,০০০ টাকা।

(ক) প্রারম্ভিক মূলধনের পরিমাণ কত টাকা। ২

(খ) জানুয়ারি ২ থেকে জানুয়ারি ১০ তারিখ পর্যন্ত লেনদেনসমূহ থেকে আধুনিক পদ্ধতিতে প্রকৃতিসহ হিসাবখাত নির্ণয় করো। ৪

(গ) লেনদেনগুলোর প্রত্যেক হিসাব সমীকরণে দেখাও এবং সমীকরণটি প্রমাণ করো। ৪

- জনাব মোহন ২০১৮ সালের ১ জুলাই তারিখে ৮০,০০০ টাকা ঋণসহ নগদ ২,০০,০০০ টাকা; ৫০,০০০ টাকার পণ্যক্রয় নিয়ে ব্যবসায় আরম্ভ করেন। জুলাই মাসে তার ব্যবসারে নিম্নোক্ত লেনদেনগুলো সংঘটিত হয় :
২০১৮

- জুলাই ৫ যন্ত্রপাতি ক্রয় ৩০,০০০ টাকা।
- ১০ পণ্য ক্রয় ৪০,০০০ টাকা এর মধ্যে নগদ প্রদান ১৫,০০০ টাকা।
- ১৪ মনিয়ারি ক্রয় ৫,০০০ টাকা।
- ২০ পণ্য বিক্রয় ৫৫,০০০ টাকা এবং ২৫,০০০ টাকা নগদ পাওয়া গেল।
- ২২ উপভাড়া পাওয়া গেল ৪,০০০ টাকা।
- ২৫ ছেলের ফুলের বেতন প্রদান ২৫,০০০ টাকা।
- ২৮ জুলাই ১০ তারিখের ধারে ক্রয়ের সেনা ৫% বার্ষিক পরিশোধ করা হলো।
- ৩০ অফিস ভাড়া প্রদান ১৫,০০০ টাকা।

(ক) প্রারম্ভিক মূলধনের পরিমাণ নির্ণয় করো। ২

(খ) জুলাই ১, ১০, ২০ ও ২৮ তারিখের লেনদেনগুলো নিয়ে প্রমাণ করো যে, $A = L + OE$ । ৪

(গ) জুলাই মাস শেষে মালিকানা স্বত্বের পরিমাণ নির্ণয় করো। ৪

বহুনির্বাচনি প্রশ্ন ও উত্তর

- নিচের কোনটি হিসাব সমীকরণের বর্ধিত রূপ? /কোন কোড ১৮: গ. কো. ১০, ২০ কো. ১০/
- ক. সম্পদ = দায় + মূলধন - আয় + খরচ - উত্তোলন
খ. সম্পদ = দায় + মূলধন + আয় - খরচ - উত্তোলন
গ. সম্পদ = দায় - মূলধন - আয় + খরচ + উত্তোলন উত্তর : খ
ঘ. সম্পদ = দায় - মূলধন + আয় - খরচ + উত্তোলন

Hsc Accounting 1st Paper Suggestion 24

Y Pai



Hsc Accounting 1st Paper Suggestion 24:

Hsc Accounting 1st Paper Suggestion 24: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels enthralling the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the fascinating narratives that have captivated audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This heartfelt tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Hsc Accounting 1st Paper Suggestion 24 : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Hsc Accounting 1st Paper Suggestion 24 : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and suspenseful novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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