

ক বিবরণ

প্রঃ-১ ► মূল অধিন এইচআইএসের রেওয়ামিল ও অন্যান্য তথ্যাবলি নিয়ে উপস্থাপন করা হল :

মূল অধিন এইচআইএস
রেওয়ামিল
ডিসেম্বর ৩১, ২০১৪

বিবরণের নাম	ডেবিট টাকা	ক্রেডিট টাকা
হাতে নগদ	৬,৫০০	
মালিকদের	৪৫,০০০	
আসবাবপত্র	২০,০০০	
অগ্রিম বিদ্য	৩,০০০	
স্বাক্ষরিত প্রদ্য (সার্বস্বিক)	৪,৫০০	
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মূলধন		৭০,০০০
উত্তোলন	৪,৫০০	
সেবা আর		৩০,৫০০
উপস্থাপন ব্যয়	২,৫০০	
	১,১০,৫০০	১,১০,৫০০

অন্যান্য তথ্যাবলি :

- অনুপার্জিত সেবা আরের ৫০,০০০ টাকা উপার্জিত হয়েছে।
- অগ্রিম বিদ্য ও ব্যয়ের জন্য পরিশোধ করা হয়েছে।
- ৩১ ডিসেম্বর তারিখে স্বাক্ষরিত প্রদ্য (সার্বস্বিক) হিসাবে ২,২০০ টাকার প্রদ্য অব্যক্ত হয়েছে।
- আবার মূল অধিন ৫,৫০০ টাকা অতিরিক্ত মূলধন হিসেবে আদান করলেও উক্ত হিসাবে সেবা হয় নাই।
- মূলধনের মূল ব্যয় হয়েছে ১,৫০০ টাকা।
- বার্ষিক অর্থ : মালিকদের ২,২৫০ টাকা, আসবাবপত্র ২,০০০ টাকা।

- কর্তব্য:**
- ব্যয় শেষে চলতি মাসের পরিমাণ নির্ণয় করে। ২
 - ব্যয় শেষে আর বিবরণী তৈরি করে। ৪
 - মোট ব্যয়ের পরিমাণ নির্ণয় করে। ৪

প্রঃ-২ ► ২০১৪ সালের ৩১ ডিসেম্বর তারিখে মেনার্স জালিদের স্বত্বাধীন থেকে নিম্নলিখিত উদ্ধৃতপত্রের পরে আর :

রেওয়ামিল

বিবরণের নাম	ডেবিট টাকা	ক্রেডিট টাকা
মূল পত্র (১-১-২০১৪)	৫৪,০০০	
ক্রয়	১,১৫,৪০০	
অগ্রিম পরিশোধ	৩,০০০	
বাকি বেতন		২,১৫০
ক্রয়ক ব্যয়	৩৪,০০০	
ক্রয়		২,০০,০০০
ক্রয় ব্যয়	৩,০০০	
বেতন ব্যয়	১১,২০০	
১০% কাম্বাকী প্রদ		৫,০০০
অগ্রিম পরিশোধ	৩,৫০০	
বিজ্ঞাপন ব্যয়	৬,৫০০	

বিবরণের নাম

ডেবিট টাকা

ক্রেডিট টাকা

হাতে নগদ	২,০০০	
প্রাপ্য বিবরণ	৫৬,০০০	
সরকারি ব্যয়	১০,০০০	
পেটেন্ট	৫,৫৫০	
আসবাবপত্র	২০,০০০	
সরকারি ব্যয়	৬০,০০০	
মূলধন		১,৫০,০০০
প্রদের বিবরণ		২০,৫০০
ব্যয়কে অব্যক্ত		৪,০০০
	১,৫৪,৫৫০	১,৫৪,৫৫০

নিম্নলিখিত মন্তব্যগুলো সাধন করা প্রয়োজন :

- মূল পত্র (৩১-১২-২০১৪) ৭০,০০০ টাকা।
- প্রাপ্য বিবরণে ৫% অব্যক্ত পরে পরিশোধ করা হয়েছে।
- কাম্বাকী প্রদের ওপর ৬ মাসের মূল ব্যয় করা হয়েছে।
- আসবাবপত্রের ওপর ১০% ব্যয় এবং সরকারি ব্যয়ের ওপর ১৫% ব্যয় অব্যক্ত করতে হবে।
- পেটেন্ট এর ৬৫০ টাকা অব্যক্ত করতে হবে।

কর্তব্য:

- পরিশোধ ব্যয় নির্ণয় করে। ২
- ব্যয় আর বিবরণীর মাধ্যমে মোট ব্যয় নির্ণয় করে। ৪
- মোট আর ২৬,৫৫০ টাকা হয়ে সুবিদিত আর্থিক অব্যক্তের বিবরণী তৈরি করে। ৪

ব বিবরণ

প্রঃ-৩ ► জনাব প্রথম একটি মোকদ্দমের মালিক : ২০১৪ সালের ১ জুন তারিখে আর বিভিন্ন বিবরণের উদ্ধৃত ছিল : মূল ২০,০০০ টাকা, প্রাপ্য বিবরণ ৩৫,০০০ টাকা, মূল পত্র ২২,০০০ টাকা এবং প্রদের বিবরণ ১৫,০০০ টাকা। জুন মাসে সম্পাদিত মন্তব্যগুলো ছিল নিম্নলিখিত :

- জনাব প্রথম অতিরিক্ত মূলধন মূলধন কারবারে মূল ৫,০০০ টাকা নিয়োগ করেন।
- মূল ক্রয় ১৫,০০০ টাকা ও ব্যয়িত ক্রয় ২৫,০০০ টাকা।
- মালিক ৫,০০০ টাকা বেতনে একজন বিক্রয় কর্মী নিয়োগ করেন।
- অর্থ পরিশোধ করেন ৬০০ টাকা।

কর্তব্য:

- ২০১৪ সালের ১ জুন তারিখে মূলধন নির্ণয় করে। ২
- বিবরণ সঠিকভাবে মেনে মেনে মূলধনের প্রদান দেখাও। ৪
- মেনে মেনে মূলধনের ব্যবস্থা মালিকের দায়। ৪

প্রঃ-৪ ► জনাব মালিক ১ জুলাই, ২০১৪ তারিখে মূল ৬,০০০ টাকা ও ১৭,০০০ টাকা ব্যয় করে আর নিয়ে স্বাক্ষর পত্র করেন। ঐ মাসের নিম্নলিখিত করেকটি মেনে মেনে ছিল নিম্নলিখিত :

- জুলাই ৬ ৩০,০০০ টাকা মূলধন পত্র ৫% ব্যয়িত মূলধনে দিত।
- ১২ শিফার মালিক মালিক স্বাক্ষর ৭০০ টাকা পরে গেল।
- ২৪ মালিকের মালিক পরে ১৪,০০০ টাকা ২% ব্যয়িত ১০,৭২০ টাকার একটি চেক প্রদত্ত।
- ২৮ ব্যয় থেকে উত্তোলন ৫,০০০ টাকা।

কর্তব্য:

- অগ্রিম পরিশোধ পরিমাণ নির্ণয় করে। ২

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