

নবম অধ্যায় : আর্থিক বিবরণী

বিশাল আর বিবরণী ও এর প্রস্তুত প্রণালী	মোট মুনাফার পরিমাণ নির্ণয় / <i>জি.সে. ১০৮, সি.সে. ১৭, ১০৬, কু.সে. ১০৮, হ.সে. ১৭, ১০৬, সি.সে.-১০৬, ১৭, ১০৬, ১০৮, হ.সে. ১৭, ১০৬</i> নিট মুনাফার পরিমাণ নির্ণয় / <i>জি.সে. ১০৮, ১৭, ১০৬, সি.সে. ১০৮, ১৭, ১০৬, ১০৬; হ.সে. ১০৮, ১৭, ১০৬, ১০৬</i> নিট বিক্রয়ের পরিমাণ নির্ণয় : / <i>জি.সে.-১০৬, হ.সে.-১০৬</i> আয় বিবরণী প্রস্তুতকরণ / <i>জি.সে.-১০৬, ১০৬, সি.সে.-১০৬, ১০৬, ১৭, সি.সে.১৭, ১০৬, ১০৬; কু.সে. ১০৬, ১৭, হ.সে. ১০৬, ১০৬, ১০৬; সি.সে. ১০৬, ১৭, হ.সে. ১০৬, ১০৬, ১০৬; কু.সে. ১০৬, ১৭, হ.সে. ১০৬, ১০৬, ১০৬</i>
মালিকানা স্বত্ব বিবরণী ও এর প্রস্তুত প্রণালী	মালিকানা স্বত্ব বিবরণী প্রস্তুতকরণ / <i>জি.সে. ১০৮, ১৭, সি.সে. ১০৮, কু.সে. ১০৮, ১৭, ১০৬; হ.সে. ১০৮, ১৭, ১০৬; সি.সে. ১০৮, ১৭, ১০৬; হ.সে. ১০৮</i>
আর্থিক অবস্থার বিবরণী ও এর প্রস্তুত প্রণালী	আর্থিক অবস্থার বিবরণী তৈরিকরণ / <i>জি.সে.১০৬, ১০৬, ১০৬, ১০৬; হ.সে. ১০৬, ১৭, ১০৬; সি.সে. ১০৬, ১৭, ১০৬, কু.সে. ১০৬, ১৭, ১০৬; হ.সে. ১০৬, ১০৬, ১০৬; সি.সে. ১০৬, ১০৬, ১০৬; হ.সে. ১০৬, ১০৬, ১০৬; কু.সে. ১০৬, ১০৬, ১০৬</i> চলতি সম্পদ ও চলতি দায়ের পার্থক্য নিরূপণ / <i>জি.সে. ১০৬, সি.সে.-১০৬, হ.সে.-১০৬, ১০৬; হ.সে. ১০৬, ১০৬</i>

***** দশম অধ্যায় : একতরফা দাবিলা পদ্ধতি**

প্রারম্ভিক ও সমাপনী মূলধন নির্ণয়	প্রারম্ভিক ও সমাপনী মূলধন নির্ণয় : / <i>জি.সে.-১০৬, ১০৬, ১৭, ১০৬; হ.সে. ১০৬, সি.সে.-১০৬, ১০৬, ১৭, ১০৬, কু.সে. ১০৬, ১০৬; হ.সে. ১০৬, ১৭, ১০৬; সি.সে. ১০৬, ১০৬; হ.সে.-১০৬, ১০৬, ১০৬; হ.সে. ১০৬, ১৭, ১০৬</i> *** প্রারম্ভিক জাবেদা দাবিলা দাও : / <i>জি.সে.-১০৬, হ.সে. ১০৬, ১৭, ১০৬; সি.সে. ১০৬, ১০৬; হ.সে. ১০৬, ১০৬</i> *** সমাপনী জাবেদা দাবিলা দাও : / <i>জি.সে.-১০৬, ১০৬, ১৭, ১০৬; সি.সে. ১০৬, ১৭</i>
একতরফা দাবিলা পদ্ধতিতে লাভ-ক্ষতি বিবরণী-প্রস্তুতকরণ	লাভ-লোকসান বিবৃতি প্রস্তুতকরণ / <i>জি.সে. ১০৬, হ.সে. ১০৬, ১৭, ১০৬, ১০৬; সি.সে. ১০৬, ১৭, ১০৬; কু.সে. ১০৬, ১৭, ১০৬, ১০৬; হ.সে. ১০৬, ১০৬, ১০৬; সি.সে. ১০৬, ১০৬, ১০৬; হ.সে. ১০৬, ১০৬, ১০৬</i>
একতরফা দাবিলা পদ্ধতিতে বৈশ্বিক বিবরণী প্রস্তুতকরণ	ব্যবসায়ের বৈশ্বিক বিবৃতি প্রস্তুতকরণ / <i>জি.সে. ১০৬, ১০৬; হ.সে. ১০৬, ১৭, ১০৬; সি.সে.-১০৬, ১০৬; কু.সে. ১০৬, ১০৬, ১০৬; হ.সে. ১০৬, ১০৬, ১০৬</i>

টেস্ট পরীক্ষার প্রশ্নের বিশ্লেষণ ও সাজেশন

অধ্যায়-১ : হিসাববিজ্ঞান পরিচিতি

সৃজনশীল ঘটনামূলক

- মি. বাবল 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 ৩০%)।
- ১২ AB ব্যাংক থেকে ঋণ গ্রহণ ৫০,০০০ টাকা।
- ১৮ আসবাবপত্রের অবচয় ৩,০০০ টাকা।
- ২৩ মালিকের ব্যক্তিগত ঋণ ব্যবসায় থেকে প্রদান ৮,০০০ টাকা।
- ৩০ ভাড়া পরিশোধ ৭,০০০ টাকা।
(গারান্টীক উত্তর মতেল কলেজ, ঢাকা)
(ক) মুনাফা জাতীয় ব্যয়ের পরিমাণ নির্ণয় করো। ২
(খ) সেবাও 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 কারখারে ১০,০০০ টাকা অতিরিক্ত মূলধন প্রদান করলেন।
- ১০ কর্তৃকারীদের বেতন নগদে প্রদান ৫,০০০ টাকা।
- ২৫ প্রদেয় হিসাব পরিশোধ করা হলো ৩,০০০ টাকা।
(বিদ্যেট সরকারি কলেজ)
(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 প্রকার হিসাব সমীকরণে দেখাও এবং সমীকরণটি প্রমাণ করো। ৪
 - জনাব মোহান ২০১৮ সালের ১ জুলাই তারিখে ৮০,০০০ টাকার 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 মনিহারি 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% ব্যক্তিগত 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 কোর্স ১৮, সি.সে. ১০, হ.সে. ১০৬*
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

Ying-Ying Zheng



Hsc Accounting 1st Paper Suggestion 24:

Hsc Accounting 1st Paper Suggestion 24 Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Hsc Accounting 1st Paper Suggestion 24**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we will delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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Table of Contents Hsc Accounting 1st Paper Suggestion 24

1. Understanding the eBook Hsc Accounting 1st Paper Suggestion 24
 - The Rise of Digital Reading Hsc Accounting 1st Paper Suggestion 24
 - Advantages of eBooks Over Traditional Books
2. Identifying Hsc Accounting 1st Paper Suggestion 24
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Hsc Accounting 1st Paper Suggestion 24
 - User-Friendly Interface
4. Exploring eBook Recommendations from Hsc Accounting 1st Paper Suggestion 24
 - Personalized Recommendations
 - Hsc Accounting 1st Paper Suggestion 24 User Reviews and Ratings
 - Hsc Accounting 1st Paper Suggestion 24 and Bestseller Lists

5. Accessing Hsc Accounting 1st Paper Suggestion 24 Free and Paid eBooks
 - Hsc Accounting 1st Paper Suggestion 24 Public Domain eBooks
 - Hsc Accounting 1st Paper Suggestion 24 eBook Subscription Services
 - Hsc Accounting 1st Paper Suggestion 24 Budget-Friendly Options
6. Navigating Hsc Accounting 1st Paper Suggestion 24 eBook Formats
 - ePub, PDF, MOBI, and More
 - Hsc Accounting 1st Paper Suggestion 24 Compatibility with Devices
 - Hsc Accounting 1st Paper Suggestion 24 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Hsc Accounting 1st Paper Suggestion 24
 - Highlighting and Note-Taking Hsc Accounting 1st Paper Suggestion 24
 - Interactive Elements Hsc Accounting 1st Paper Suggestion 24
8. Staying Engaged with Hsc Accounting 1st Paper Suggestion 24
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Hsc Accounting 1st Paper Suggestion 24
9. Balancing eBooks and Physical Books Hsc Accounting 1st Paper Suggestion 24
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Hsc Accounting 1st Paper Suggestion 24
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Hsc Accounting 1st Paper Suggestion 24
 - Setting Reading Goals Hsc Accounting 1st Paper Suggestion 24
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Hsc Accounting 1st Paper Suggestion 24
 - Fact-Checking eBook Content of Hsc Accounting 1st Paper Suggestion 24
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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