সম্ভম অধ্যায় : কার্যপত্র সঞ্জনশীল রচনামূলক

নাপম আভ ব্রাদার্স এর ২০১৭ সালের ৩১ ডিসেম্ব তারিখের committee form revent press

विवयन-	,ভেৰিট টাকা	द्रावसीय प्रका
नहां इक करणा	30,000	
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প্রাপ্য হিসাব	30,000	HATTER THE PARTY NAMED IN
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	29,000	09,000

সমস্বয়: ১. বেতন বকেরা বয়েছে ৪,০০০ টাকা। ২, অনাদায়ী সেবা আরের পরিমাণ ২,০০০ টাকা, যা হিসাবভুক্ত হয়নি। ৩. অগ্রিম আড়ায় ৩,০০০ টাকা এখনো মেয়াদ উত্তীর্ণ হয়নি। ৪. মূলধনের ওপর ১০% হাতে সুদ ধার্য করতে হতে।

- (ক) সমাপনী প্রাণ্য হিসাবের পরিমাণ নির্ণয় করে।
- (খ) প্রয়োজনীয় সমন্বয় জাবেদা দাখিলা দাও (ব্যাখ্যা ছাড়া)
- (গ) ৮ ঘর বিশিষ্ট কার্যপত্র তৈরি করে।।
- আনিকা এন্টারপ্রাইজের ২০১৮ সালের ৩১ ডিসেম্বর ভারিখের বেওয়ামিল নিয়ে প্রদন্ত হলো :

আদিকা একীকলাইজ <u>दशक्रमाधिका</u> ভিলেম্বর ৩১, ২০১৮

दिनादवब माम	ভেৰিট টাকা	व्यक्ति ग्रेका
হাতে নগদ	30,500	
সামাইজ	0,800	
অশ্রিম বিমা	2,000	
সরস্বাম	90,000	
পুঞ্জীভূত অবচয়-সরস্তাম		0,000
व्यत्मग्र विम	The base of the	0,000
मूगधन	THE PARTY NAMED IN	30,500
গ্ৰাণ্য হিসাৰ	0,000	AND ASSESSMENT OF REAL PROPERTY.
শেবা আয়		80,000
<u> উলোলন</u>	8,000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
বেতন (৪/৫)	36,000	
উপযোগ খরচ	6,000	
	bo, 500	004,00

व्यन्ताना क्या :), व्यक्षेत्र विश्वात त्यवाम केखेर्ग इत्हर्स २,००० টাকা। ২, বছর শেষে সাপ্রাইজের পরিমাণ ৫০০ টাকা। ৩. গ্রাহকলের সেবা প্রদান বাবদ ৩,০০০ টাকার বিল পাওয়া যায়নি। সরকারের ওপর ১০% অবচয় ধার্য করতে হবে। ৫, প্রাপ্য হিসাবের ওপর ৫% অনাদায়ী পাওনা সন্ধিতির ব্যবস্থা করতে (प्रवेशाय करानीमहान्ये नान्तिक करनाक्ष)

- ক) মোট বেতন খরচের পরিমাণ নির্ণয় করে।
- ভিপরোক্ত তথ্যাবলি থেকে একটি ১০ কলাম বিশিষ্ট কার্যপত্র 8
- (ग) সমাপনী काटवना नाचिना माछ

২০১৭ সালের সমাধ বছরের মেলার্স বেহানা টেডার্স এর ভাষাবালি নিয়েরপ ।

হিসাবের নাম	(क्वांना) क्रांना	CONTROL DIRECT
मृत्य न		20,000
ड टडांनन	30,000	The second
বেতন	32,000	The State of the last
বিবিধ দেনাদার	90,000	The second
যন্তপাতি	22,000	- CONST
১০% বিনিয়োগ (৩১.০৩.১৭)	20,000	
সেবা আয়		bro,000
বিবিধ পাওনাদার		28,000
বিশিয়োগের সুদ	STREET, STREET	3,000
নগদ তহবিল	30,000	10000
	000,06.6	3,34,000
	_	

সমস্বয় : ১, মৃলধনের ওপর ৫% সূদ ধার্য করতে হবে। ২, পাওনানারের ওপর ৩% বাটা সঞ্চিত্তির বাবস্থা করে। ৩. বিনিয়োগের ওপর ৯ মাসের সূদ চার্জ করতে হবে। ৪. অনুপার্জিত সেবা আয় ১০,০০০ টাকা সেবা আয়ের অন্তর্ভক বহেছে। /ক্রাইন্মেট কলক, কলে।

- (ক) বক্তেয়া বিনিয়োগের সুদের পরিমাণ নির্ণয় করো। (খ) উপর্যুক্ত সমন্বয়ভলোর মধ্যে সমন্বয় দাবিলা দাও।
- (গ) ৮ ঘর বিশিষ্ট একটি কার্যপত্র তৈরি করো।
- থ্ৰীন ট্ৰেডাৰ্স-এর ২০১৬ সালের ৩১ ডিসেম্বর ভারিখের বেওয়ায়িল নিয়ত্তপ :

वाकिनमूद	गिका	প্রদানসমূহ	টাকা
হাতে নগদ	90,000	প্রদেশ হিসাব	00,000
প্রাপ্য হিসাব	98,000	মূলখন	2,80,000
বিজ্ঞাপন	32,000	বিজ্ঞা	2,08,000
मसूम भगः (১.১.১৬)	28,000		
আসবাবপত্র	3,90,000		
উত্তোলন	25,000		
OP-RE	000,000		
मक्ति चंत्रक	30,000		SEATTE .
শাপ্রাইজ খরচ	00,000		
	0,48,000	THE PARTY OF THE P	2,38,000

সমস্বর : ১. সমাপনী মজুদ পণ্য ৩৭,০০০ টাকা । ২. চুলতি বছর বিজ্ঞাপনের ৫,০০০ টাকা অবলোপন করতে হবে। ৩, চলঙি বছরের সাপ্লাইজ খরচ ২৬,৮০০ টাকা। ৪. অলিখিত বিক্র ১২,০০০ টাকা। ৫. বিনা মূল্যে পণ্য বিতরণ ৩,৪০০ টাকা। ৬. আলবাৰপত্ৰৱ অবচয় ৫%।

- (ক) ২ ও তদং এর সমন্বয় দাখিলা দাও।
- 2 (খ) ১০ ঘরবিশিষ্ট কার্যপত্র প্রস্তুত করো।
- (গ) ডিসেম্বর ৩১, ২০১৬ সালের সমাপনী দাবিলা দাও।

বহুনির্বাচনী প্রশ্ন ও উত্তর

- বিপরীত দাবিলা কথন দেয়া হয়? /ছ. বে. ১৭: হ বে. ১৭: ল বে. ১৫/ ক, হিসাব কালের প্রথম ভারিখ
 - थ, সমস্বয় লাখিলার পূর্বে
 - গ. হিসাব কালের শেষ তারিখ
 - ঘ, আর্থিক বিবরণী তৈরির পূর্বে
- কার্যপত্র তৈরির প্রধান উদ্দেশ্য কী? /বিএএক শাহীন কলেজ তেজনাও, চাকা/
 - ক, সমন্বয়ওলোকে নির্ভুলভাবে লিপিবছ করা
 - খ, বেওয়ামিলের তক্ষতা যাচাই করা
 - গ, সঠিকভাবে আর্থিক বিবরণী প্রস্তুত করা ঘ. সিকান্ত গ্ৰহণে সহায়তা কৰা

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