

ক বিভাগ

প্রঃ-১ ► কুল অফিস এন্ট্রান্সাইজের রেওয়ামিল ও অন্যান্য তথ্যাবলি নিয়ে উপস্থাপন করা হল :

কুল অফিস এন্ট্রান্সাইজ
রেওয়ামিল
ডিসেম্বর ৩১, ২০১৪

বিষয়ের নাম	ডেবিট টাকা	ক্রেডিট টাকা
হাতে নগদ	৬,৫০০	
মাল্যবাহকী	৪৫,০০০	
আসবাবগত	২০,০০০	
অগ্রিম বিদ্য	৩,০০০	
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অনুপালিত সেবা আর		৭,০০০
বেতন ব্যয়	১৮,০০০	
বিজ্ঞাপন ব্যয়	৬,৪০০	
মূলধন		৭০,০০০
উত্তোলন	৪,৫০০	
সেবা আর		৩০,৫০০
উপস্থাপন ব্যয়	২,৫০০	
	১,১০,৫০০	১,১০,৫০০

অন্যান্য তথ্যাবলি :

- অনুপালিত সেবা আরের ৫০,০০০ টাকা উপার্জিত হয়েছে।
- অগ্রিম বিদ্য ও হাৎকার্য প্রদা পরিচালনা করা হয়েছে।
- ৩১ ডিসেম্বর তারিখে হাৎকার্য প্রদা (সার্বজনীন) হিসাবে ২,২০০ টাকার প্রদা অব্যবহৃত রয়েছে।
- জনাব কুল অফিস ৫,৫০০ টাকা অতিরিক্ত মূলধন হিসাবে আদায় করলেও উক্ত হিসাবে সেবা হয় নাই।
- মূলধনের মূল হক্কো রয়েছে ১,৫০০ টাকা।
- বার্ষিক অর্থায়ন : মাল্যবাহকী ২,২৫০ টাকা, আসবাবগত ২,০০০ টাকা।

কর্তার :

- বহর শেষে চলতি সম্পদের পরিমাণ নির্ণয় করে। ২
- বহর শেষে আর বিবরণী তৈরি করে। ৪
- যেই দপ্তর পরিচালনা নির্ণয় করে। ৪

প্রঃ-২ ► ২০১৪ সালের ৩১ ডিসেম্বর তারিখে মোল্লার জালিদের ব্যক্তিকাল থেকে নিম্নলিখিত উদ্ধৃতিগুলো পাওয়া যায়:

রেওয়ামিল

বিষয়ের নাম	ডেবিট টাকা	ক্রেডিট টাকা
মূল্য পণ্য (১-১-২০১৪)	৫৪,০০০	
ক্রয়	১,১৫,৪০০	
অগ্রিমপরিচালন	৩,০০০	
কর্মী বেতন		২,১৫০
প্রদান ব্যয়	৩৪,০০০	
বিভিন্ন		২,০০,০০০
বিভিন্ন ব্যক্তি	৩,০০০	
বেতন ব্যয়	১১,২০০	
১০% কম্বাইলি প্রদ		৫,০০০
অগ্রিমপরিচালি কমিশন ব্যয়	৩,৫০০	
বিজ্ঞাপন ব্যয়	৬,৬০০	

হিসাবের নাম

ডেবিট টাকা

ক্রেডিট টাকা

হাতে নগদ	২,০০০	
প্রদা হিসাব	৫৬,০০০	
সরকারি ব্যয়	১০,০০০	
পেটেন্ট	৫,৬৫০	
আসবাবগত	২০,০০০	
সরকারি যান	৬০,০০০	
মূলধন		১,৫০,০০০
প্রদার হিসাব		২০,৫০০
হাৎকার্য অব্যবহৃত		৪,০০০
	৩,৮৪,৬৫০	৩,৮৪,৬৫০

নিম্নলিখিত সমন্বয়গুলো প্রদান করা প্রয়োজন :

- মূল্য পণ্য (৩১-১২-২০১৪) ৭০,০০০ টাকা।
- প্রদা হিসাবে ৫% অনগ্রসরী প্রদার সম্বন্ধিত প্রদাতে হবে।
- কম্বাইলি প্রদার ওপর ৬ মাসের মূল হক্কো আছে।
- আসবাবগতের ওপর ১০% হারে এবং সরকারি যানের ওপর ১৫% হারে অর্থায়ন করতে হবে।
- পেটেন্ট এর ৬৫০ টাকার অব্যবহৃত করতে হবে।

কর্তার :

- পরিচালন ব্যয় নির্ণয় করে। ২
- বহুপাণ আর বিবরণীর মাধ্যমে যেই দপ্তর নির্ণয় করে। ৪
- যেই আর ২৬,৪৫০ টাকা হারে সুবিধিত অগ্রিম অব্যবহৃত বিবরণী তৈরি করে। ৪

খ বিভাগ

প্রঃ-৩ ► জনাব রহিম একটি মোকদ্দমের মালিক। ২০১৪ সালের ১ জুন তারিখে তার বিভিন্ন হিসাবের উদ্ধৃতি ছিল : মূল্য ২০,০০০ টাকা, প্রদা হিসাব ৩৫,০০০ টাকা, মূল্য পণ্য ২২,০০০ টাকা এবং প্রদার হিসাব ১৫,০০০ টাকা। জুন মাসে সম্পাদিত তথ্যগুলো ছিল নিম্নরূপ:

- জনাব রহিম অতিরিক্ত মূলধনমূল্য কারবারে মূল্য ৫,০০০ টাকা নিয়োগ করেন।
- মূল্য প্রদ ১৫,০০০ টাকা ও ব্যক্তিতে প্রদ ২৫,০০০ টাকা।
- মালিক ৫,০০০ টাকা বেতনে একজন বিত্তর কর্মী নিয়োগ করেন।
- অগ্রা পরিচালনা করেন ৬০০ টাকা।

কর্তার :

- ২০১৪ সালের ১ জুন তারিখে মূলধন নির্ণয় করে। ২
- হিসাব সীকরণে সেনসেনগুলোর প্রদার দেখাও। ৪
- সেনসেনগুলোর প্রদার দেখাও দাবি দাও। ৪

প্রঃ-৪ ► জনাব দাবির ১ জুলাই, ২০১৪ তারিখে মূল্য ৬,০০০ টাকা ও ১৭,০০০ টাকা হাৎকার্য প্রদ নিয়ে হাৎকার্য শুরু করেন। ঐ মাসের নির্ধারিত করেকটি সেনসেন ছিল নিম্নরূপ :

- ৩০,০০০ টাকা মূল্যের পণ্য ৫% ব্যক্তির মূল্যে বিক্রয়।
- লিখানবিল সেলসি দাবি ৭০০ টাকা প্রদার পেল।
- অগ্রিমপরিচালি নিকট প্রদার ১৪,০০০ টাকা ২% ব্যক্তির ১০,৭২০ টাকার একটি চেক প্রদ।
- হাৎকার্য থেকে উত্তোলন ৫,০০০ টাকা।

কর্তার :

- কারবারি ব্যক্তির পরিচালনা নির্ণয় করে। ২

Hsc Suggestion 2015 Dhaka Board

Joacim Rocklöv



Hsc Suggestion 2015 Dhaka Board:

Hsc Suggestion 2015 Dhaka Board Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Hsc Suggestion 2015 Dhaka Board**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve in to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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