

৩. সাক্ষির এক কোং-এর ২০১৫ সালের ৩১ মার্চ তারিখে ব্যাংক জমাতিরিক্তের পরিমাণ ছিল ২৫,৮০০ টাকা। যা নগদান বই অনুযায়ী ব্যাংক উদ্ধৃতের সাথে মিলছে না। পরবর্তীতে নিম্নোক্ত পরামিলের কারণসমূহ পাওয়া যায়—

- ১। ইস্যুকৃত ৫,৫০০ টাকা, ৩,০০০ টাকা এবং ৬,০০০ টাকার তিনটি চেকের মধ্যে ৩১ মার্চ পর্যন্ত প্রথম চেকটি ব্যাংকে উপস্থাপিত হয়েছে।
- ২। আদায়ের জন্য জমাকৃত ৬,০০০ টাকার চেক এবং ৯,০০০ টাকা প্রাপ্য নোট যা এখনো ব্যাংকে কর্তৃক আদায় হয়নি।
- ৩। ব্যাংক কর্তৃক লভ্যাংশ আদায় ৪,০০০ টাকা, যা নগদান বইতে লেখা হয়নি।
- ৪। ব্যাংক কর্তৃক গৃহ নির্মাণ ঋণের কিস্তি পরিশোধ ৫,০০০ টাকা, যা নগদান বইতে লেখা হয়নি।
- ৫। ১০,০০০ টাকার প্রাপ্য বিল ৯,৫০০ টাকায় বাট্টা করা হয়েছে কিন্তু নগদান বইতে সম্পূর্ণ মূল্য লেখা হয়েছে।
- ৬। ব্যাংক জমায় ওপর ৬০০ টাকা সুদ মঞ্জুর করেছে এবং কমিশন চার্জ করেছে ৪০০ টাকা যা নগদান বইতে হিসাবভুক্ত হয়নি।
- (ক) বকেয়া চেকের পরিমাণ নির্ণয়। ২
- (খ) যে সকল লেনদেন নগদান বইতে লেখা হয়নি সেগুলোর জাবেদা দেখাও। ৪
- (গ) উপযুক্ত তথ্যাবলি হতে একটি ব্যাংক সমন্বয় বিবরণী প্রস্তুত কর। (এক জের পদ্ধতিতে) ৪

৪। নিম্নলিখিত তথ্যাবলি ২০১৫ সালের ৩১ ডিসেম্বর তারিখে নাবিল ট্রেডার্সের বই হতে নেয়া হয়েছে :

বিবরণ	টাকা
নগদান বই অনুযায়ী ব্যাংক উদ্ধৃত	৩,০০০
ব্যাংক বিবরণী অনুযায়ী উদ্ধৃত	২,৫০০
জমাকৃত অথচ ব্যাংক বিবরণীতে ক্রেডিট হয়নি এমন চেকসমূহ	১,০০০
ইস্যুকৃত অথচ ভান্ডানো হয়নি এবং চেকসমূহ	৫০০
ব্যাংক কর্তৃক মঞ্জুরিকৃত সুদ	২০০
নগদান বইতে লেখা হয়নি এমন ব্যাংক চার্জসমূহ	১০০
জমাকৃত কিন্তু অমর্যাদাকৃত অবস্থায় ফেরত চেকসমূহ	৪০০
খরিদার কর্তৃক সরকারি জমা কিন্তু নগদান বইতে লেখা হয়নি	৮০০
আদায়ের জন্য পাঠানো প্রাপ্য বিল আদায় হয়নি	৫০০

- (ক) আদায়ের জন্য ব্যাংক চেক ও বিল জমা দেয়া হয়েছে কিন্তু এখনও আদায় হয়নি এরূপ টাকার পরিমাণ নির্ণয় কর। ২
- (খ) উপরি-উক্ত তথ্যাবলি হতে উত্তর জের সংশোধনী পদ্ধতিতে একটি ব্যাংক সমন্বয় বিবরণী প্রস্তুত কর। ৪
- (গ) উপরিউক্ত তথ্যাবলি হতে প্রয়োজনীয় সমন্বয় জাবেদা দাখিলা দেখাও। ৪

৫। ২০১৫ সালের ৩১ ডিসেম্বর তারিখে মেসার্স তাসকিনের বতিয়ান উদ্ধৃতগুলো ছিল নিম্নরূপ :

মজুদ পণ্য (০১-০১-২০১৫)	৫৪,০০০	বেতন খরচ	১১,২০০
ক্রয়	১,১৫,০০০	১০% বন্ধকী ঋণ	৫,০০০
আন্তঃ পরিবহণ	৩,০০০	বিজ্ঞাপন খরচ	৬,৬০০
বহিঃ ফেরত	২,১৫০	দফতর খরচ	৩,৫০০
প্রত্যক্ষ খরচ	৩৪,০০০	হাতে নগদ (১-১-২০১৫)	২,০০০
বিক্রয়	২,০০,০০০	প্রাপ্য হিসাব	৫৬,০০০
বিক্রয় বাট্টা	৩,৩০০	ক্রয় বতিয়ানের জের	২৩,৫০০
সরকারি বন্ড	১৫,০০০	ব্যাংক জমা (১-১-২০১৫)	৩,০০০
পেটেল	৫,৮৫০	সমাপনী মজুদ	২০,০০০
কলকজা	২০,০০০	সরবরাহ যান	৬০,০০০
ব্যাংক জমাতিরিক্ত (৩১-১২-১৫)	৪,০০০		

- (ক) যে সকল লেনদেন রেওয়ামিলে আসবে না তার পরিমাণ নির্ণয় কর। ২
- (খ) চলতি সম্পদ ও চলতি দায়ের পার্থক্য দেখাও। ৪
- (ঘ) একটি রেওয়ামিল প্রস্তুত কর। ৪

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