

## নবম অধ্যায় : আর্থিক বিবরণী

বিশাল আর বিবরণী ও এর প্রস্তুত প্রণালী	মোট মুনাফার পরিমাণ নির্ণয় /জ.কো. ১০, ১৫, ২০, ২৫, ৩০, ৩৫, ৪০, ৪৫, ৫০, ৫৫, ৬০, ৬৫, ৭০, ৭৫, ৮০, ৮৫, ৯০, ৯৫, ১০০ নিট মুনাফার পরিমাণ নির্ণয় /জ.কো. ১০, ১৫, ১৭, ১৮, ১৯, ২০, ২১, ২২, ২৩, ২৪, ২৫, ২৬, ২৭, ২৮, ২৯, ৩০, ৩১, ৩২, ৩৩, ৩৪, ৩৫, ৩৬, ৩৭, ৩৮, ৩৯, ৪০, ৪১, ৪২, ৪৩, ৪৪, ৪৫, ৪৬, ৪৭, ৪৮, ৪৯, ৫০ নিট বিক্রয়ের পরিমাণ নির্ণয় : /জ.কো. ১০, ১৫, ১৭, ১৮, ১৯, ২০, ২১, ২২, ২৩, ২৪, ২৫, ২৬, ২৭, ২৮, ২৯, ৩০, ৩১, ৩২, ৩৩, ৩৪, ৩৫, ৩৬, ৩৭, ৩৮, ৩৯, ৪০, ৪১, ৪২, ৪৩, ৪৪, ৪৫, ৪৬, ৪৭, ৪৮, ৪৯, ৫০ আয় বিবরণী প্রস্তুতকরণ /জ.কো. ১০, ১৫, ১৭, ১৮, ১৯, ২০, ২১, ২২, ২৩, ২৪, ২৫, ২৬, ২৭, ২৮, ২৯, ৩০, ৩১, ৩২, ৩৩, ৩৪, ৩৫, ৩৬, ৩৭, ৩৮, ৩৯, ৪০, ৪১, ৪২, ৪৩, ৪৪, ৪৫, ৪৬, ৪৭, ৪৮, ৪৯, ৫০
মালিকানা স্বত্ব বিবরণী ও এর প্রস্তুত প্রণালী	মালিকানা স্বত্ব বিবরণী প্রস্তুতকরণ /জ.কো. ১০, ১৫, ১৭, ১৮, ১৯, ২০, ২১, ২২, ২৩, ২৪, ২৫, ২৬, ২৭, ২৮, ২৯, ৩০, ৩১, ৩২, ৩৩, ৩৪, ৩৫, ৩৬, ৩৭, ৩৮, ৩৯, ৪০, ৪১, ৪২, ৪৩, ৪৪, ৪৫, ৪৬, ৪৭, ৪৮, ৪৯, ৫০
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### \*\*\* দশম অধ্যায় : একতরফা দাবিলা পদ্ধতি

প্রারম্ভিক ও সমাপনী মূলধন নির্ণয়	প্রারম্ভিক ও সমাপনী মূলধন নির্ণয় : /জ.কো. ১০, ১৫, ১৭, ১৮, ১৯, ২০, ২১, ২২, ২৩, ২৪, ২৫, ২৬, ২৭, ২৮, ২৯, ৩০, ৩১, ৩২, ৩৩, ৩৪, ৩৫, ৩৬, ৩৭, ৩৮, ৩৯, ৪০, ৪১, ৪২, ৪৩, ৪৪, ৪৫, ৪৬, ৪৭, ৪৮, ৪৯, ৫০ *** প্রারম্ভিক জাবেদা দাবিলা দাও : /জ.কো. ১০, ১৫, ১৭, ১৮, ১৯, ২০, ২১, ২২, ২৩, ২৪, ২৫, ২৬, ২৭, ২৮, ২৯, ৩০, ৩১, ৩২, ৩৩, ৩৪, ৩৫, ৩৬, ৩৭, ৩৮, ৩৯, ৪০, ৪১, ৪২, ৪৩, ৪৪, ৪৫, ৪৬, ৪৭, ৪৮, ৪৯, ৫০ *** সমাপনী জাবেদা দাবিলা দাও : /জ.কো. ১০, ১৫, ১৭, ১৮, ১৯, ২০, ২১, ২২, ২৩, ২৪, ২৫, ২৬, ২৭, ২৮, ২৯, ৩০, ৩১, ৩২, ৩৩, ৩৪, ৩৫, ৩৬, ৩৭, ৩৮, ৩৯, ৪০, ৪১, ৪২, ৪৩, ৪৪, ৪৫, ৪৬, ৪৭, ৪৮, ৪৯, ৫০
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## টেস্ট পরীক্ষার প্রশ্নের বিশ্লেষণ ও সাজেশন

### অধ্যায়-১ : হিসাববিজ্ঞান পরিচিতি

#### সৃজনশীল ঘটনামূলক

- মি. বাসল 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 ব্যয় ১০%।  
- ৯ পণ্য বিক্রয় ১,০০,০০০ টাকা (নগদ ৪০%, থেকে ৬০%)।  
- ১২ AB ব্যাংক থেকে ঋণ গ্রহণ ৫০,০০০ টাকা।  
- ১৮ আসবাবপত্রের অবশ্য ৩,০০০ টাকা।  
- ২৩ মালিকের ব্যক্তিগত ঋণ ব্যবসায় থেকে প্রদান ৮,০০০ টাকা।  
- ৩০ ভাড়া পরিশোধ ৭,০০০ টাকা।

(ক) মুনাফা জারীর ব্যয়ের পরিমাণ নির্ণয় করো। ২

(খ) দেখাও 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 কারবারে ১০,০০০ টাকা অতিরিক্ত মূলধন প্রদান করলেন।  
- ১০ কর্তৃপক্ষীদের বেতন নগদে প্রদান ৫,০০০ টাকা।  
- ২৫ প্রদেয় হিসাব পরিশোধ করা হলো ৩,০০০ টাকা।

(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 প্রত্যেক হিসাব সমীকরণে দেখাও এবং সমীকরণটি প্রমাণ করো। ৪

- জনাব মোহন ২০১৮ সালের ১ জুলাই তারিখে ৮০,০০০ টাকা ঋণসহ নগদ ২,০০,০০০ টাকা; ৫০,০০০ টাকার পণ্যদ্রব্য 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% বার্ষিক 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? (মকন কোর্স ১৮: স. কো. ১০, হ. কো. ১০)  
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

**Marquis Who's Who, Inc**



## **Hsc Accounting 1st Paper Suggestion 24:**

## Unveiling the Magic of Words: A Overview of "**Hsc Accounting 1st Paper Suggestion 24**"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Hsc Accounting 1st Paper Suggestion 24**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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