বিষয় : হিসাববিজ্ঞান - প্রথম ও বিতীয় প্র বিষয় কোড়: 2 5 ব

भूकनशील बाद

সময় : ২:৩০ ঘটা

পূৰ্ণমান : ৭০

দ্রেষ্টব্য : দক্ষিণ পার্বাস্থ সংখ্যা প্রশ্নের পূর্ণমান জাপক। প্রতিটি প্রশ্নের যথায়থ উত্তর নাও।

ক-বিভাগ (বাধ্যতামূলক)

১। ২০১৬ সালের ৩১ ডিসেম্বর তারিখে সোনার বাংলা কোম্পানির বেওয়ায়িল নিচে দেওয়া হলো :

সোনার কোম্পানি লিমিটেড

বেওয়ামিল

৩১ ডিবেশ্বর, ২০১৬

হিসাবের শিরোনাম	ভেৰিট (টাকা)	ক্রেভিট (টাকা)
অফিস সর্প্রাম	80,000	
অগ্রিম বিমা	32,000	
অফিস সাপ্রাইজ	32,000	
পুঞ্জিতুত অবচয় - অফিস সব্লাম		8,000
প্রদেয় মজুরি	CONTRACTOR OF THE PARTY OF	6,000
অধিম পরিবহন খরচ	5,200	
সেবা আয়		00,000
অন্নিম দেবা আয়	۵٫۰۰۰	0,000
শেয়ার মূলধন		20,000
	90,000	90,000

#### অতিবিক্ত তথ্যাবলি :

(২) অব্যবহৃত অফিস সাল্লাইজের পরিমাণ ৪,৫০০ টাকা। (২) অফিস সরপ্তামের ওপর ৫% অবচয় বার্য কর। (৩) অফিম বিমার মেয়াদ উর্তীর্ণ ইয়েছে ৫০০ টাকা; (৪) অফিম সেরা আয়ের ৪০% এর সেরা দেওয়া হয়েছে; (৫) অফিম পরিবহন বরঙের ৪,০০০ টাকার সেরা পাওয়া পেছে।

(ক) মোট সেবা আয়ের পরিমাণ কতঃ

বংখাবৃক্ত ছকে সোনার বাংলা কোম্পানির লি: এর নিট ঘুনাফা নির্বয় কর।

(গ) আর্থিক অবস্থার বিবরণী প্রস্তুত কর।

শৌরভ কোম্পানি লি, এর ভিদেশর ৩১ ভিদেশর, ২০১৬ তারিবে প্রস্তুকৃত রেওয়ামিলাটি নিয়ত্রপ ছিল রেওয়ামিল

৩১ ভিসেম্বর, ২০১৬ তারিবের

হিসাবের শিরোনাম	ভেবিট (টাকা )	ক্ৰেডিট (টাকা)
শেয়ার মূলখন প্রেরতি ১০ টাকা মূল্যের ২৪,০০০		3,80,000
সাধারণ সঞ্চিত্তি		00,000
নিকর প্রিমিদেস	0,35,000	
ৱাপ্য হিসাব ও অদাবিকৃত লভ্যাংশ	50,000	5,000
বেতন ও আয়কর সঞ্চিতি	30,000	b.000
পংরক্ষিত আয় (০১-০১-২০১৫)		69.200
(माप्र भूमायम (७५-५२-२०५৫)		3,20,000
লাড়া খবচ	00,000	
পত্যাংশ প্রদান	0,000	
খায়কর		32,000
অনাদায়ী পাওনা খরচ	Charles and April 1991	8,900
The same of the sa	8,93,300	8,93,200

জন্মানা তথ্যাবলি: (১) ২ মানের বেতন বকেয়া রছেছে এবং ৩ মানের ভাড়া অগ্রিম প্রদান করা হয়েছে। (২) মোট জন্মনায়ী পাওনা ধরচের পরিমাণ ৬,৫০০ টাকা। (৩) জনবীকৃত লভ্যাংশের অর্থেক প্রত্যাহার করা হলো। (৪) সাধারণ সঞ্জিতি ৩৮,০০০ টাকায় উন্নীত করতে হবে। (৫) শেয়ার মুল্যনের ওপর ১০% হারে লভ্যাংশ ঘোষণা করা হয়েছে।

(ক) প্রদেশ পর্যাংশের পরিমাণ নির্ণয় কর।
(ম) সমার্থ বছরের আয় বিবরণী তথ্যি কর।

(গ) ভিসেম্বর ৩১,২০১৬ তারিখে কোম্পানির আর্মিক অবস্থার বিবরণ তৈরি কর।

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