#### চট্টগ্রাম বোর্ড ২০১৫

#### হিসাববিজ্ঞান : দ্বিতীয় পত্ৰ

विषय (काक: २ 0 8

(कारण अवस्थि क्षत्र निरम (कारी कारी कारक अवस कार ।/

क जिल्हान

 মদুমতি কোম্পানি লি,-এর পিয়ার বই হতে ২০১৪ সালের ৩১ ডিলেম্বর তারিবে নিজ্ঞান্ত উত্তকপুলো লেরা মরেছে :

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বিলাবের নাম	Cores	विलादवड नाम	<b>वित्रका</b>
দূনাম দালান-কোঠা যন্ত্ৰপাতি	4,40,000	শেরার মূলকন (৫,০০০ শেরার অভিটি ১০০ টাকা করে) সন্ধ্রিতি তথ্যকিল	2,00,000
ইবার সম্পরি (১০ বছা) মজুন পাত (১-১-১৪) বেতন প্রাণ্য বিসাধ	80,000	২০% স্বাংগ্যন্ত বিক্রম প্রদেশ্ব হিলাব বক্ষিত আয় বিবরশীর	\$0,000,000 \$0,000 \$000,08
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সময়ত্বসমূহ: ১. সমাপনী মজুন পাণোর বাজার ঘলা ১,৫০,০০০ টাকা এবং क्रमणा ३,४२,००० ग्रेका २, लामा विमादबर २,००० ग्रेका खामाहरवामा नव: প্রাণ্য বিসাবের উপর ১০% ধরে অনাদারী পাওনা সন্দিতি তৈরি করতে হবে। ত, নীট লাভের ১৫,০০০ টাকা সন্ধিতি ভয়বিলে স্থানাক্তর করতে হবে : ৪. শেরার মূলথানের ১০% লঙ্কাংশ খোষণা করতে মধে।

 ক, নতুন অনাদারী পাওনা সন্ধিতি নির্ণয় করো : ম, ২০১৪ সালের মহমতি জোল্পানি লি, এর নিট লাভ ২,৬৩,২০০ টাকা।

উল্ল বছরের মালিকানামত বিবরণী তৈরি করে।। থ, জাবিক অবস্থার বিবরণীর ছতে মেটি সম্পর্যনর পরিমাণ নির্ণয় করে।।

পদা লিখিটেভ-এর অনুযোগিত মূলধন ১০,০০,০০০ টাকা। প্রতি পেয়ার ১০ টাকা মূলের ১,০০,০০০ শেহারে বিভন্ত। উত্ত কোম্পানির বেওয়ামিল নিচে CHORE ROTE:

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সমস্করসমূব; ১, সমাপনী মালুদ পাগের মুল্য ৩০,০০০ টাকা। ২, সমাপনী মজনের মধ্যে ৫০০ টাকা এবং প্রারম্ভিক মজনের মধ্যে ২৫০ টাকার মনিয়ারি অন্তৰ্ভুক্ত আছে। ৩. বিবিশ দেনাগাৱের ১,৫০০ টাকা আদাহযোগ্য নৱ। অবশিক্ত रमनामारहर ७% शरह नदम खनामारी मावना मन्त्रिक रेडरि करहा ह আসবাবপরের ১০% এবং যত্রপাতির ৫% অবচর ধার্য করতে হবে।

 ক. ব্যবহৃত মনিখারির পরিমাণ নির্ণয় করে। থ, বিশাদ আছ বিবছণীর মাধ্যমৈ মোট মনাকা নির্ণয় করো।

গ. ২০১০ সালের ৩১ জিমেম্বর তারিখে পদ্মা লি. এর মোট স্থারী সম্পদ্ম ও মোট চলজি দায় দিপৰ কৰে।।

चा चिक्रसमा

 a. aoad Michel da Signate design main description process প্ৰান্তি ও প্ৰধান বিদাৰ নিচে দেওয়া বলো---

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অন্যান্য তথ্যবন্ধি: ১. খেরামত মরচের ৩৫ টাকা বিশত বছরের: চলচি ৰম্বৰেৰ ৰক্ষেয়া ৫০ টাকা আছে। ২. প্ৰদান মঞ্চৰিৰ ১২৫ টাকা বিশাত বছৰে। চলতি বছরের বক্ষের আছে ১৫০ টাকা। ৩. প্রাপ্ত টাদার মধ্যে ৫০০ টাক বিশত বছতের; ৮৫০ টাকা পরবর্তী বছতের। চলতি বছতের হাঁদা ১,২৫-টাকা অনাদায়ী রয়েছে। ৪. আপবাৰণতের উপর ১০% অবচয় ধার্য করে। প্রবেশ কি মুনাফাছরূপ গণ্য করতে হবে।

চলতি সালের মোট হাঁখার পরিমাণ নির্ণয় করে।

 অারদ্ধিক মূলধন তাহবিল নির্ণায় করে। শ, ব্যাতিবিদ্ধ আর ৪,৬৯০ টাকা হলে ক্লাবের আর্থিক অবস্থার বিবর্থ

 A. B ৩ C একটি অংশীদারি কারবারের তিনালন অংশীদার। তারা ব্যবদায়ে। লাভ-লোকসান ২ : ২ : ১ অনুপাতে কটন করে নেয়। ২০১৩ সালের कानुसर्वि जारमद मुनवन विल- पंचाक्रस्य ३,६०,००० छाता. ३,००,००० छात्र SAL 3,00,000 DIMI: YMMA O SCMINCHS SMS &% MICS HH HI করতে হবে। C সার্থক্ষণিক দায়িত শালনের জন্য ব্যবহা থেকে বছর ২৪,০০০ নিকা বেতন পাৰেন। B বাৰপায়ে ১-৭-২০১৩ ভাবিৰে ৫০,০০-টাকা স্থপ আনহন করেন। অংশীদারণণ প্রভাবেক কারবার থেকে প্রতি মানে। Teco 2,000 that are now Scales area; Section werester লাখন করার পর্বে ২০১০ সালের ৩১ ডিসেম্বর তারিখে সমার বছরের জন বাৰদহের লাভ ১,৬০,৫৫০ টাকার উপনীত হয়।

ক, 18, এর ফলের সুদের পরিমাণ নির্ণয় করে। । থ, পাভ-পোকসান আবন্টন হিসাব তৈরি করে।।

শ, A এবং C এর মুলধন হিসাব তৈরি করো। পতা নিমিটের প্রতিটি ১০ টাকা মুল্যের ৩০,০০০ শেয়ারে বিষয় ৩,০০,০০০

हाका अनुस्मानिक मुलबन निर्द्ध निबन्धिक। रकाम्लानि २०,००० हि (महा-30% अविवाद विकटण উट्यटमा हेम्। करण । ट्राम्प्यानि ३०,००० ट्रमाटक আবেদন পেল। ইস্যাকত পেয়ারগুলো ঘথারীতি আবন্টিত হলো এবং অভিভি: MICHIGAE DOME CHIES CHISTIT SCHILL

 কে, শেষার অধিমারের পরিমাণ নির্বয় করে। च काटबार माचिमा माखा

ণ, পথা দিখিটেতে-এর আর্থিক অবস্থার বিবরণী তৈরি করে। ২০১৩ দালের ৩১ ডিলেম্বর তারিখের অর্পণ লিমিটেরের অর্থিক বিবরণী নিজরণ-

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