

সপ্তম অধ্যায় : কার্যপত্র

সুজনশীল রচনামূলক

১. নব্বইম আশু ব্রাদার্স এর ২০১৭ সালের ৩১ ডিসেম্বর তারিখের রেওয়ামিল নিম্নে দেওয়া হলো :

বিবরণ	ডেবিট টাকা	ক্রেডিট টাকা
ব্যাংক জমা	১৩,০০০	
বেতন খরচ	১৬,০০০	
গ্রাণ্ড হিসাব	১৮,০০০	
সেবা আয়		১৮,০০০
অগ্রিম ভাড়া	৮,০০০	
মূলধন		৩৯,০০০
উত্তোলন	২,০০০	
	৫৭,০০০	৫৭,০০০

সমস্যা : ১. বেতন ব্যয়ের হয়েছে ৪,০০০ টাকা। ২. অনাদায়ী সেবা আয়ের পরিমাণ ২,০০০ টাকা, যা হিসাবকৃত হয়নি। ৩. অগ্রিম ভাড়ায় ৩,০০০ টাকা এখানে মেয়ান উল্লিখিত হয়নি। ৪. মূলধনের ওপর ১০% হারে সুদ ধার্য করতে হবে।

(নটাইডমেন্ট কলেক্ট, চাকর)

- (ক) সমাপনী গ্রাণ্ড হিসাবের পরিমাণ নির্ণয় করো। ২
(খ) প্রয়োজনীয় সমস্যা জাবেদা দাখিল দাও (ব্যাখ্যা ছাড়া) ৪
(গ) ৮ ঘর বিশিষ্ট কার্যপত্র তৈরি করো। ৪

২. আনিকা এক্সটার্নাইজের ২০১৮ সালের ৩১ ডিসেম্বর তারিখের রেওয়ামিল নিম্নে প্রদত্ত হলো :

আনিকা এক্সটার্নাইজ

রেওয়ামিল

ডিসেম্বর ৩১, ২০১৮

হিসাবের নাম	ডেবিট টাকা	ক্রেডিট টাকা
হাতে নগদ	১০,৮০০	
সাপ্রাইজ	৩,৮০০	
অগ্রিম বিমা	৫,০০০	
সরঞ্জাম	৩০,০০০	
পুঞ্জীকৃত অবচয়-সরঞ্জাম		৫,০০০
ক্রমের বিল		৫,০০০
মূলধন		৩০,৮০০
গ্রাণ্ড হিসাব	৫,৬০০	
সেবা আয়		৪০,০০০
উত্তোলন	৪,০০০	
বেতন (৪/৫)	১৬,০০০	
উপযোগ খরচ	৬,০০০	
	৮০,৮০০	৮০,৮০০

অন্যান্য তথ্য : ১. অগ্রিম বিমার মেয়ান উল্লিখিত হয়েছে ২,০০০ টাকা। ২. বছর শেষে সাপ্রাইজের পরিমাণ ৫০০ টাকা। ৩. গ্রাহকদের সেবা প্রদান ব্যবস ৩,০০০ টাকার বিল পাওয়া যায়নি। ৪. সরকারের ওপর ১০% অবচয় ধার্য করতে হবে। ৫. গ্রাণ্ড হিসাবের ওপর ৫% অনাদায়ী পাওনা সক্রিয়তার ব্যবস্থা করতে হবে।

(চাইটমেন্ট কলেক্ট, চাকর)

- (ক) মোট বেতন খরচের পরিমাণ নির্ণয় করো। ২
(খ) উপরোক্ত তথ্যাবলি থেকে একটি ১০ কলাম বিশিষ্ট কার্যপত্র প্রস্তুত করো। ৪
(গ) সমাপনী জাবেদা দাখিল দাও। ৪

৩. ২০১৭ সালের সমাপ্ত বছরের মেসার্স রেওয়ামিল ট্রিডার্স-এর তথ্যাবলি নিম্নরূপ :

হিসাবের নাম	ডেবিট টাকা	ক্রেডিট টাকা
মূলধন		৯০,০০০
উত্তোলন	১৩,০০০	
বেতন	১২,০০০	
বিবিধ সেনাদার	৭৫,০০০	
যন্ত্রপাতি	৫৫,০০০	
১০% বিনিয়োগ (৩১.০৩.১৭)	২৫,০০০	
সেবা আয়		৮০,০০০
বিবিধ পাওনাদার		২৪,০০০
বিনিয়োগের সুদ		১,০০০
নগদ তহবিল	১৫,০০০	
	১,৯৫,০০০	১,৯৫,০০০

সমস্যা : ১. মূলধনের ওপর ৫% সুদ ধার্য করতে হবে। ২. পাওনাদারের ওপর ৩% বক্সি সক্রিয়তার ব্যবস্থা করো। ৩. বিনিয়োগের ওপর ৯ মাসের সুদ চার্জ করতে হবে। ৪. অনুপারিত সেবা আয় ১০,০০০ টাকা সেবা আয়ের অন্তর্ভুক্ত রয়েছে।

- (ক) ব্যেকের বিনিয়োগের সুদের পরিমাণ নির্ণয় করো। ২
(খ) উপরোক্ত সমস্যাগুলোর মধ্যে সমস্যা দাখিল দাও। ৪
(গ) ৮ ঘর বিশিষ্ট একটি কার্যপত্র তৈরি করো। ৪

৪. গ্রীন ট্রিডার্স-এর ২০১৬ সালের ৩১ ডিসেম্বর তারিখের রেওয়ামিল নিম্নরূপ :

গ্রাণ্ডিসমূহ	টাকা	প্রদানসমূহ	টাকা
হাতে নগদ	৩৩,০০০	ক্রমের হিসাব	৫০,০০০
গ্রাণ্ড হিসাব	৭৪,০০০	মূলধন	২,৪০,০০০
বিজ্ঞাপন	১২,০০০	বিক্রয়	২,৩৪,০০০
মজুর পণ্য (১.১.১৬)	২৪,০০০		
আসবাবপত্র	১,৭৫,০০০		
উত্তোলন	২৮,০০০		
ক্রয়	১,৩৫,০০০		
মজুরি খরচ	১০,০০০		
সাপ্রাইজ খরচ	৩৩,০০০		
	৫,২৪,০০০		৫,২৪,০০০

সমস্যা : ১. সমাপনী মজুর পণ্য ৩৭,০০০ টাকা। ২. চলতি বছর বিজ্ঞাপনের ৫,০০০ টাকা অবসোপন করতে হবে। ৩. চলতি বছরের সাপ্রাইজ খরচ ২৬,৮০০ টাকা। ৪. অসম্পত্তি বিক্রয় ১২,০০০ টাকা। ৫. বিনা মূল্যে পণ্য বিতরণ ৩,৪০০ টাকা। ৬. আসবাবপত্রের অবচয় ৫%।

- (ক) ২ ও ৩নং এর সমস্যা দাখিল দাও। ২
(খ) ১০ ঘরবিশিষ্ট কার্যপত্র প্রস্তুত করো। ৪
(গ) ডিসেম্বর ৩১, ২০১৬ সালের সমাপনী দাখিল দাও। ৪

বহুনির্বাচনী প্রশ্ন ও উত্তর

১. বিপরীত দাবি কখন দেয়া হয়? (কি. কো. ১৭, ব. কো. ১৭, জ. কো. ১৭)
ক. হিসাব কালের প্রথম তারিখ
খ. সমস্যা দাখিলের পূর্বে
গ. হিসাব কালের শেষ তারিখ
ঘ. অর্থিক বিবরণী তৈরির পূর্বে
উত্তর : ক
২. কার্যপত্র তৈরির প্রধান উদ্দেশ্য কী? (কিএএস পাইল কলেক্ট, তেজগাঁও, চাকর)
ক. সমস্যাগুলোর নির্মূলভাবে নিষিদ্ধ করা
খ. রেওয়ামিলের তথ্যতা যাচাই করা
গ. সঠিকভাবে অর্থিক বিবরণী প্রস্তুত করা
ঘ. সিদ্ধান্ত গ্রহণে সহায়তা করা
উত্তর : গ

Hsc Suggation 2014 Accounting 1st Paper

RM Cervero



Hsc Suggation 2014 Accounting 1st Paper:

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Table of Contents Hsc Suggestion 2014 Accounting 1st Paper

1. Understanding the eBook Hsc Suggestion 2014 Accounting 1st Paper
 - The Rise of Digital Reading Hsc Suggestion 2014 Accounting 1st Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Hsc Suggestion 2014 Accounting 1st Paper
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Hsc Suggestion 2014 Accounting 1st Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Hsc Suggestion 2014 Accounting 1st Paper
 - Personalized Recommendations
 - Hsc Suggestion 2014 Accounting 1st Paper User Reviews and Ratings
 - Hsc Suggestion 2014 Accounting 1st Paper and Bestseller Lists
5. Accessing Hsc Suggestion 2014 Accounting 1st Paper Free and Paid eBooks
 - Hsc Suggestion 2014 Accounting 1st Paper Public Domain eBooks
 - Hsc Suggestion 2014 Accounting 1st Paper eBook Subscription Services
 - Hsc Suggestion 2014 Accounting 1st Paper Budget-Friendly Options
6. Navigating Hsc Suggestion 2014 Accounting 1st Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Hsc Suggestion 2014 Accounting 1st Paper Compatibility with Devices
 - Hsc Suggestion 2014 Accounting 1st Paper Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Hsc Suggestion 2014 Accounting 1st Paper
 - Highlighting and Note-Taking Hsc Suggestion 2014 Accounting 1st Paper
 - Interactive Elements Hsc Suggestion 2014 Accounting 1st Paper

8. Staying Engaged with Hsc Suggestion 2014 Accounting 1st Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Hsc Suggestion 2014 Accounting 1st Paper
9. Balancing eBooks and Physical Books Hsc Suggestion 2014 Accounting 1st Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Hsc Suggestion 2014 Accounting 1st Paper
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Hsc Suggestion 2014 Accounting 1st Paper
 - Setting Reading Goals Hsc Suggestion 2014 Accounting 1st Paper
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Hsc Suggestion 2014 Accounting 1st Paper
 - Fact-Checking eBook Content of Hsc Suggestion 2014 Accounting 1st Paper
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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