

সময় : ২:৩০ মিনিট

পূর্ণমান : ৭০

দ্রষ্টব্য : নক্ষিপ পার্শ্বস্থ সংখ্যা প্রশ্নের পূর্ণমান অঙ্গণক। প্রতিটি প্রশ্নের যথাযথ উত্তর দাও।

ক. বিভাগ (বাধ্যতামূলক)

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

সোনার কোম্পানি লিমিটেড

বেওয়ামিল

৩১ ডিসেম্বর, ২০১৬

হিসাবের শিরোনাম	ডেবিট (টাকা)	ক্রেডিট (টাকা)
অফিস সরঞ্জাম	৪০,০০০	
অগ্রিম বিমা	১২,০০০	
অফিস সাগ্রাইজ	১২,০০০	
পুঞ্জীকৃত অবচয় - অফিস সরঞ্জাম		৪,০০০
প্রদেয় মজুরি		৬,০০০
অগ্রিম পরিবহন খরচ	৮,৫০০	
সেবা আয়		৩৫,০০০
অগ্রিম সেবা আয়	৫,০০০	৩,০০০
শেয়ার মূলধন		২৫,০০০
	৭৩,০০০	৭৩,০০০

অতিরিক্ত তথ্যাবলি :

(১) অব্যবহৃত অফিস সাগ্রাইজের পরিমাণ ৪,৫০০ টাকা। (২) অফিস সরঞ্জামের ওপর ৫% অবচয় ধার্য কর। (৩) অগ্রিম বিমার মেয়াদ উত্তীর্ণ হয়েছে ৫০০ টাকা। (৪) অগ্রিম সেবা আয়ের ৪০% এর সেবা দেওয়া হয়েছে। (৫) অগ্রিম পরিবহন খরচের ৪,০০০ টাকার সেবা পাওয়া গেছে।

(ক) মোট সেবা আয়ের পরিমাণ কর।

(খ) যথোক্ত হুকে সোনার বাংলা কোম্পানির লি. এর নিট মুনাফা নির্ণয় কর।

(গ) আর্থিক অবস্থার বিবরণী প্রস্তুত কর।

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২. সৌরভ কোম্পানি লি. এর ডিসেম্বর ৩১ ডিসেম্বর, ২০১৬ তারিখে প্রস্তুতকৃত বেওয়ামিলটি নিম্নতপ ছিল -

বেওয়ামিল

৩১ ডিসেম্বর, ২০১৬ তারিখের

হিসাবের শিরোনাম	ডেবিট (টাকা)	ক্রেডিট (টাকা)
শেয়ার মূলধন প্রেরিত ১০ টাকা মূল্যের ২৪,০০০		২,৪০,০০০
সাধারণ সঞ্চিতি		৩০,০০০
নিষ্কর প্রিমিসেস	৩,১৮,০০০	
গ্রাণ্ড হিসাব ও অদাবিকৃত লভ্যাংশ	৮৫,০০০	৬,০০০
বেতন ও আয়কর সঞ্চিতি	১৬,৫০০	৮,০০০
লব্ধকৃত আয় (০১-০১-২০১৫)		৩৭,২০০
মোট মুনাফা (০১-১২-২০১৫)		১,২০,০০০
ভাড়া খরচ	৩০,০০০	
লভ্যাংশ প্রদান	৫,০০০	১২,০০০
আয়কর		৪,৭০০
অদাবিকৃত লভ্যাংশ		৪,৭০০
	৪,৭১,২০০	৪,৭১,২০০

অন্যান্য তথ্যাবলি: (১) ২ মাসের বেতন ককেয়া রয়েছে এবং ৩ মাসের ভাড়া অগ্রিম প্রদান করা হয়েছে। (২) মোট অদাবিকৃত লভ্যাংশের পরিমাণ ৬,৫০০ টাকা। (৩) অদাবিকৃত লভ্যাংশের অর্ধেক প্রত্যাহার করা হলো। (৪) সাধারণ সঞ্চিতি ৩৮,০০০ টাকায় উন্নীত করতে হবে। (৫) শেয়ার মূলধনের ওপর ১০% হারে লভ্যাংশ ঘোষণা করা হয়েছে।

(ক) প্রদেয় লভ্যাংশের পরিমাণ নির্ণয় কর।

(খ) সমাপ্ত বছরের আয় বিবরণী তৈরি কর।

(গ) ডিসেম্বর ৩১, ২০১৬ তারিখে কোম্পানির আর্থিক অবস্থার বিবরণ তৈরি কর।

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Joacim Rocklöv



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The Top Books of the Year Hsc Question 2014 Accounting 1st Paper The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels enthralling the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the engaging narratives that have captivated audiences this year. Hsc Question 2014 Accounting 1st Paper : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Hsc Question 2014 Accounting 1st Paper : Taylor Jenkins Reid's "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reid's absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Hsc Question 2014 Accounting 1st Paper : Delia Owens' "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is an exceptional and thrilling novel that will keep you speculating until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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