

১৪। জনসাব তুহিন-এর ২০১৫ সালের ৩১ জুলাই তারিখের নগদ প্রাপ্তি সংক্রান্ত লেনদেন নিম্নরূপ :-

২০১৫ইং

- জুলাই ০১ জনাব তুহিন ১,০০,০০০ টাকা ব্যবসায়ের মূলধন হিসাবে আনয়ন করেন।
 ০২ নগদে পণ্য বিক্রয় ৩০,০০০ টাকা (ক্রয়মূল্য ২৫,০০০)।
 ০৩ বি কোম্পানির নিকট ২০,০০০ টাকা পাওনার পূর্ণ নিষ্পত্তি সাপেক্ষে ১৯,৫০০ টাকার চেক পাওয়া গেল।
 ১০ নগদে পণ্য বিক্রয় ২৭,০০০ টাকা (ক্রয়মূল্য ২০,০০০ টাকা)।
 ২০ গ্রাপ্য বিল ব্যবদ ২০,০০০ টাকা পাওয়া গেল।
 ২৪ সি কোম্পানির নিকট থেকে ২৫,০০০ টাকার পূর্ণ নিষ্পত্তি সাপেক্ষে ২৪,৭০০ টাকা পাওয়া গেল।
 ৩০ সুদ ব্যবদ ৩,০০০ টাকা নগদে পাওয়া গেল।

করণীয় : একটি নগদ প্রাপ্তি জারবোনা তৈরি কর।

১৫। X Co. লিঃ এর ৩০ জুন ২০১৫ তারিখে নগদান বই মোতাবেক ব্যাংক জমির উদ্ধৃত ছিল ৫,৫৮২ টাকা।

অন্যান্য তথ্যাবলী :

১. আদায়ের জন্য জমাকৃত চেক এখনো ব্যাংক কর্তৃক আদায় হয়নি ১,০৪০ টাকা।
২. ইস্যুকৃত চেক পরিশোধের জন্য ব্যাংক উপস্থাপন করা হয়নি ৫,০০০ টাকা।
৩. ব্যাংক চার্জ ৭০ টাকা ব্যাংক বিবরণীতে ডেবিট করা হয়েছে; কিন্তু নগদান বইতে লিপিবদ্ধ করা হয়নি।
৪. বিজ্ঞাপন খরচের জন্য ইস্যুকৃত চেক ব্যাংক উপস্থাপিত হয়নি ১৬৮ টাকা।
৫. একজন খরিদার কর্তৃক সরাসরি ৯৯০ টাকা ব্যাংকে জমা।
৬. ব্যাংকে জমাকৃত টাকার সুদ ৩৭০ টাকা নগদান বইতে লিপিবদ্ধ করা হয়নি।

করণীয় : নগদান ও ব্যাংক হিসাবে উক্তের মিলকরণ দেখিয়ে ব্যাংক সমন্বয় বিবরণী প্রস্তুত কর।

১৬। জপালী কোম্পানির নিম্নলিখিত সম্পদ ও দায় আছে :-

	টাকা
মজুদ পণ্য	৬০,০০০
হাতে নগদ	২৫,০০০
ব্যাংক জমাতিরিক্ত	১৫,০০০
দেনাদার	১,৪০,০০০
পাওনাদার	২০,০০০
অগ্রিম খরচাবলি	১৫,০০০
বকেয়া খরচাবলি	৮,০০০
দালান-কেঠা	৫,০০,০০০
প্রদেয় আয়কর	৭,০০০
১০% স্বল্পপত্র	১,০০,০০০
সংশ্লিষ্ট বছরের পণ্য বিক্রয় ছিল	১০,০০,০০০
পণ্য ক্রয়ের পরিমাণ ছিল	৬,৫০,০০০

করণীয় : নিম্নলিখিত অনুপাতগুলো নির্ণয় কর :

- চলতি অনুপাত।
- অগ্রিপরীক্ষা অনুপাত।
- মজুদ আবর্তন অনুপাত।
- দেনাদার আবর্তন অনুপাত।
- পাওনাদার আবর্তন অনুপাত।

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Tobias Bleicker



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