

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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Table of Contents Accounting 1st Paper In Hsc

1. Understanding the eBook Accounting 1st Paper In Hsc
 - The Rise of Digital Reading Accounting 1st Paper In Hsc
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting 1st Paper In Hsc
 - 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 Accounting 1st Paper In Hsc
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting 1st Paper In Hsc
 - Personalized Recommendations
 - Accounting 1st Paper In Hsc User Reviews and Ratings
 - Accounting 1st Paper In Hsc and Bestseller Lists
5. Accessing Accounting 1st Paper In Hsc Free and Paid eBooks

- Accounting 1st Paper In Hsc Public Domain eBooks
 - Accounting 1st Paper In Hsc eBook Subscription Services
 - Accounting 1st Paper In Hsc Budget-Friendly Options
6. Navigating Accounting 1st Paper In Hsc eBook Formats
- ePub, PDF, MOBI, and More
 - Accounting 1st Paper In Hsc Compatibility with Devices
 - Accounting 1st Paper In Hsc Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Accounting 1st Paper In Hsc
 - Highlighting and Note-Taking Accounting 1st Paper In Hsc
 - Interactive Elements Accounting 1st Paper In Hsc
8. Staying Engaged with Accounting 1st Paper In Hsc
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting 1st Paper In Hsc
9. Balancing eBooks and Physical Books Accounting 1st Paper In Hsc
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting 1st Paper In Hsc
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting 1st Paper In Hsc
- Setting Reading Goals Accounting 1st Paper In Hsc
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting 1st Paper In Hsc
- Fact-Checking eBook Content of Accounting 1st Paper In Hsc
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development

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- Interactive and Gamified eBooks

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







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


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










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
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