

১৪। জনসাধ সুইল-এর ২০১৫ সালের ৩১ জুনাই তারিখের নথি প্রাপ্তি সংজ্ঞান লেনদেন নিম্নলিপি : -

২০১৫ইঁ

- ০১ জনাব সুইল ১,০০,০০০ টাকা ব্যাবসায়ের মূলধন হিসাবে আনয়ন করেন।
- ০২ নথি পথ্য বিতর্য ৩০,০০০ টাকা (জনসূল ২৫,০০০)।
- ০৩ বি কোম্পানির নিকট ২০,০০০ টাকা পাওয়ার পূর্ণ নিপত্তি সাপেক্ষে ১৯,৫০০ টাকার চেক পাওয়া গেল।
- ০৪ নথি পথ্য বিতর্য ২৭,০০০ টাকা (জনসূল ২০,০০০ টাকা)।
- ০৫ প্রাপ্তি বিল বাবন ২০,০০০ টাকা পাওয়া গেল।
- ০৬ সি কোম্পানির নিকট ধেকে ২৫,০০০ টাকার পূর্ণ নিপত্তি সাপেক্ষে ২৪,৭০০ টাকা পাওয়া গেল।
- ০৭ সুল ব্যাবস ৩,০০০ টাকা নথি পাওয়া গেল।

কর্তৃপক্ষ : একটি নথি প্রাপ্তি অবহেলা কৈরিয় কর।

১৫। X Co. লিঃ এর ৩০ জুন ২০১৫ তারিখে নথিমান বই মোতাবেক ব্যাংক অফিস উত্তোল ছিল ৫,৫৮২ টাকা।

অন্যান্য তথ্যাবলী :

১. আদায়ের অন্য অমানুকৃত চেক এবনো ব্যাংকে কর্তৃক আদায় হয়নি ১,০৪০ টাকা।
২. ইম্ব্রকৃত চেক পরিশোধের অন্য ব্যাংকে উপস্থাপন করা হয়নি ৫,০০০ টাকা।
৩. ব্যাংকে ডার্জ ৭০ টাকা ব্যাংকে বিবরণীতে ডেবিট করা হয়েছে; কিন্তু নথিমান বইতে লিপিবদ্ধ করা হয়নি।
৪. বিজ্ঞাপন প্রচেরের অন্য ইম্ব্রকৃত চেক ব্যাংকে উপস্থাপিত হয়নি ১৬৮ টাকা।
৫. একজন ব্যবিদার কর্তৃক সজাসরি ৯৯০ টাকা ব্যাংকে জমা।
৬. ব্যাংকে অমানুকৃত টাকার সুল ৩৭০ টাকা নথিমান বইতে লিপিবদ্ধ করা হয়নি।

কর্তৃপক্ষ : নথিমান ও ব্যাংক হিসাবে উত্তোলের বিলকরণ দেবিতে ব্যাংক সমর্থ বিবরণী প্রস্তুত কর।

১৬। অপার্টী কোম্পানির লিমিটিত সম্পদ ও সার আবে : -

	টাকা
মুকুল পথ্য	৬০,০০০
হাতে নথি	২৫,০০০
ব্যাংক অমানুকৃত	১৫,০০০
দেনদান	১,৪০,০০০
পাওয়াদান	২০,০০০
অফিস অরচাবলি	১৫,০০০
বকেয়া অরচাবলি	৮,০০০
দালান-কেঠো	৫,০০,০০০
প্রদেয় আরকন	৭,০০০
১০% কল্পত	১,০০,০০০
সংগ্রহ বছরের পথ্য বিতর্য ছিল	১০,০০,০০০
পথ্য অবয়ের পরিমাণ ছিল	৬,৫০,০০০

কর্তৃপক্ষ : লিমিটিত অনুপাতগতে নির্ণয় কর।

- ক. চলতি অনুপাত।
- খ. অধিপরীক্ষা অনুপাত।
- গ. মুকুল আবর্তন অনুপাত।
- ঘ. দেনদান আবর্তন অনুপাত।
- ঙ. পাওয়াদান আবর্তন অনুপাত।

# Accounting Exapler 2014

**Mark G. Simkin,James L. Worrell,Arline  
A. Savage**

## Accounting Exapler 2014:

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Worrell,Arline A. Savage,2020-05-07 Accounting Information systems AIS have become indispensable in the field and this book provides clear guidance for students or professionals needing to get up to speed Designed to suit a one semester AIS course at the graduate or undergraduate level Core Concepts of Accounting Information Systems explores AIS use and processes in the context of modern day accounting Coverage includes conceptual overviews of data analytics accounting and risk management as well as detailed discussion of business processes cybercrime database design and more to provide a well rounded introduction to AIS Case studies reinforce fundamental concepts using real world scenarios that encourage critical thinking while AIS at Work examples illustrate complex procedures or concepts in everyday workplace situations Test Yourself questions allow students to gauge their level of understanding while End of Chapter questions stimulate application of new skills through problems cases and discussion questions that facilitate classroom dialogue Practical current relevant and grounded in everyday application this book is an invaluable resource for students of managerial accounting tax accounting and compliance

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*Statement of Financial Accounting Standards* ,1973 **The Accounting Forum** ,1973 Accounting, Text and Cases Robert Newton Anthony,James S. Reece,Julie Huffman Hertenstein,1995 Using Financial Accounting Dennis Francis Murray,Bruce R. Neumann,Pieter T. Elgers,1997 This text has a user oriented approach which does not emphasize procedure debits and credits or the accounting cycle The focus is on ratio analysis and information usefulness Financial statements are introduced early Ch 3 and are used throughout *Financial Accounting* Thomas R. Dyckman,Glenn M. Pfeiffer,2009

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