

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 জারবন্দা 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।

Accounting Exapler 2014

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

EBOOK FINANCIAL ACCOUNTING 9E Craig Deegan, 2020-02-14 The most highly regarded resource in financial accounting has been revised and updated to prepare today's students for future career success The ninth edition of Craig Deegan's Financial Accounting features the most recent changes to the IASB Conceptual Framework for Financial Reporting and the Australian Accounting Standards a fully revised contents a refreshed design and pedagogy in depth analysis comprehensive coverage and detailed Worked Examples new Real world Case Scenarios examples boxes and videos linking theory to real world applications new Opening Questions at the start of each chapter with suggested solutions and revised end of chapter Review Questions and Challenging Questions

Malaysian Accounting Case Studies Zarina Zakaria, 2017

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Introduction to Accounting Penne Ainsworth,Dan S. Deines,2007 This textbook integrates financial and managerial accounting as opposed to keeping these areas separate the approach followed by most books and curriculums By integration we mean the authors focus on the business process and examine the activities from both an external financial reporting perspective and an internal management decision making perspective The text incorporates real world applications including actual financial statements to reinforce the relevance of topics to real business situations and promote student interest The text also promotes active learning through Enhance Your Understanding probing questions placed sporadically throughout many chapters Of Interest boxes that provide additional information relating to the chapter concepts new Fast Fact boxes that provide additional information related to chapter concepts in a short trivia like manner and end of chapter group exercises **Accounting for Lawyers** ,1992

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