

[ক বিভাগের ২টি সহ মোট ৬টি প্রশ্নের উত্তর দাও]

“ক” বিভাগ

- ১। সায়মা এন্ড কোং এর ২০১২ সালের ৩১ ডিসেম্বর তারিখের রেওয়ামিল ও অন্যান্য তথ্যাদি নিম্নে দেওয়া হল-

হিসাবের নাম	ডেবিট টাকা	ক্রেডিট টাকা
দেনাদার ও পাওনাদার	৩২,০০০	২০,০০০
প্রারম্ভিক মজুদ পণ্য	২৫,০০০	
ক্রয় ও বিক্রয়	১,২০,০০০	১,৬৩,০০০
বিক্রয় ফেরত ও ক্রয় ফেরত	৩,০০০	৫,০০০
কারবারি ব্যক্তি	২,০০০	১,০০০
বেতন (১০মাস)	১০,০০০	
অফিস খরচ	৭,০০০	
প্রদত্ত ব্যক্তি ও প্রাপ্ত ব্যক্তি	৩,০০০	২,০০০
ভাড়া	২,০০০	
বিনিয়োগ	২০,০০০	
বিনিয়োগের সুদ		১,০০০
শিক্ষানবিশ সেলামী		২,০০০
মূলধন		৩০,০০০
	২,২৪,০০০	২,২৪,০০০

অন্যান্য তথ্যাদি :

- ১। অলিখিত বিক্রয় ৬,০০০ টাকা হিসাবভুক্ত হয় নি।
- ২। শিক্ষানবিশ সেলামি ২ বছরের জন্য পাওয়া গিয়েছে।
- ৩। অগ্রিম ভাড়া ১০০ টাকা।
- ৪। বিবিধ দেনাদারের ২,০০০ টাকা আদায়যোগ্য নয়। অবশিষ্ট দেনাদারের উপর ৫% অনাদায়ী পাওনা সঞ্চিতি এবং ২% ব্যক্তি সঞ্চিতি ধরতে হবে।

করণীয় :

- ক) সায়মা এন্ড কোং এর নিট দেনাদারের পরিমাণ কত? ২
- খ) সায়মা এন্ড কোং এর মোট মুনাফা বা ক্ষতি নির্ণয় কর। ৪
- গ) সায়মা এন্ড কোং এর ২০১২ সালের বিশদ আয় বিবরণী প্রস্তুত করে নিট মুনাফা বা ক্ষতির পরিমাণ নির্ণয় কর। ৪

- ২। বুবেল ট্রেডার্সের ২০১২ সালের ৩১ ডিসেম্বর তারিখের রেওয়ামিল নিম্নে দেওয়া হল :

হিসাবের নাম	ডেবিট টাকা	হিসাবের নাম	ক্রেডিট টাকা
বেতন	১৫,০০০	বিক্রয়	৪০,০০০
ভাড়া	১৭,০০০	পাওনাদার	৩০,০০০
বিলম্বাপন	১০,০০০	কমিশন প্রাপ্তি	৫,০০০

বাকী পৃষ্ঠাগুলি নিচের লিঙ্কে ক্লিক করে ডাউনলোড করে পড়ুন।

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