এসএস সি পরীক্ষা ২০১৫ এর মডেল প্রশ্ন

विषय : दिशावविद्धान (गुजनशैन)

সময় : ২ ঘণ্টা ১০ মিনিট

[ক অংশের ২টি এবং খ অংশ থেকে যে কোন ৪টিসহ মোট ৬টি প্রপ্রের উত্তর দাও]

প্রস্তু-১, রশিদ এড জোং ২০১৩ সালে ব্যবসায় করে ৯৫,০০০ টাকা মেট মুনাকা করেন। ৩১ ডিলেম্বর ২০১৩ তারিখের উক্ত প্রতিষ্ঠানের রেওয়ামিল ও অন্যান্য তথ্যপুলো নিছরণ -

व्यः नर	হিলাবের নাম	4: 1	ভেবিট টাকা	ক্ৰেডিট টাকা
>	দেনাদার ও পাওনাদার		80,000	00,000
2	উল্লোপন ও মূলধন		20,000	3,30,000
	বাটা		8,000	5,000
8	৬% পপ্লি (১-১-১৩) ও ১০% খণ (১-৭-১৩)		00,000	\$0,000
	বেতন ও মজুরি (১০ মাস)		34,000	
0	ভাড়া (১৫ মাস)		34,000	
9	মনিহারি ও লভ্যাংশ প্রাশ্তি		30,000	32,000
30	ইজারা সম্পত্তি		\$0,000	-
30	বিজ্ঞাপন (তিন বৎসরের জন্য)		34,000	-
>0	ব্যাংক চার্জ ও ব্যাংক সুদ		2,000	30,000
>>	হাতে নথদ		29,000	
	CHIE	1 1	2,20,000	2,20,000

সময়সমূহ: (১) সমাপণী মজুদ পণ্যের ক্রয় মূল্য ১,১৩,৮০০ টাকা, কিন্তু ৰাজাৱ মূলা ১,১৫,০০০ টাকা (২) উবোলন ও মূলখনের উপর ৫% সুদ ধরতে হবে। (৩) দেনাদারের উপর ৫% অনাদারী পাওনা সঞ্জিতি ধরতে হবে। (৪) চোক্রাদের মধ্যে বিনামূল্য পণ্য বিবতরণ ৩,০০০ টাকা

- পরিচালন বাহ এর পরিমাণ কতঃ
- ৩১ ডিসেম্বর ২০১৩ তারিখের সমানত বৎসরের জন্য বিশদ আর বিবরণী रेकवि करवा ।
- রশিদ এত কোং ৩১ ডিসেম্বর তারিখে ছক ব্যবহার করে সম্পদ ও দায়ের পরিমাণ নিরুপন করো।

প্রপ্র-২, নবরুণা ফ্যালন হাউজ ২০১২ সালের ৩১ণে ভিসেম্বর তারিখে নিছলিখিত রেওয়ামিলের তথ্য দিয়ে থাকে -

क. मर	হিলাবের নাম	44	ভেবিট টাকা	ক্ৰেডিট টাকা
٥.	উব্যোলন ও মূলধন		28,000	3,69,000
2.	ক্রম ও বিক্রম		43,000	90,000
Φ.	ব্যাংক জমা		20,000	
8.	প্ৰাৱন্দিক মজুদ পণ্য		22,000	
Q.	विकालन		80,000	
6.	দেনাদার ও পাওনাদার		00,000	27,000
9.	অবচয় সঞ্জিতি – যন্ত্রপাতি			8,000
br.	ভাড়া (৮ মাস)		\$,000	
>.	যক্তপাতি		20,000	
30.	নগদ তহবিল		30,000	
>>.	আসবাবপত্র		20,000	
32.	১২% বস্পতী কৰ (৩০-১-২০১২)			00,000
30.	বিদ্যুৎ খরচ		34,000	
			0,08,000	0,08,000

সময়ত্রসমূহ: ১. সমাপনী মন্তুল পণা ৩৫,০০০ টাকা। ২. অভিতিক্ত মূলধন আনহন ১০,০০০ টাকা। ৩. বিজ্ঞাপনের 1/, অংশ অবলোপন করতে হবে। ৪. ব্যাংক কর্তুক প্রত্যাখ্যাত ক্রক, হিসাবভুক্ত হয়নি ৫,০০০ টাকা। ৫. অনাদারী পাওনা আদার যা হিসাবকক্ত হয়নি ২,০০০ টাকা।

ক, নবরুণা ফ্যাপন হাউজের মোট নগদ তহবিলের পরিমাণ কতঃ

- প্রতিষ্ঠানের মোট মুলাফা ৩৩,০০০ টাকা হলে নিট মুলাফা বা কতির পৰিমাণ দেখাও।
- উপর্যন্ত তথ্যের ভিত্তিতে প্রতিষ্ঠানের স্থায়ী সম্পাদ ও চলতি সম্পাদের পরিমাণ পৃথক করে।।

গ্রন্থ-৩, মি, আফজাল চৌধুরীর লেনদেনসমূহ নিম্নরণ –

- ব্যবসায় মূলধন বিনিয়োগ করা হলো ৮০,০০০ টাকা।
- সুহানী ট্রভার্সের নিকট খেকে আলমারি ক্রয় ৪৮,০০০ টাকা।
- থারে পণ্য বিক্রয় ৬০,০০০ টাকা।
- ব্যক্তিগত প্রয়োজনে ব্যাংক হতে উরোলন ৫,০০০ টাকা।
- ৫. ৮,০০০ টাকা ভাড়া প্রদান করা হবে।
- ক্ স্বত্যবিকারের পরিমাণ নির্ণয় করে।
- প্রন্দেনসমূহ ছারা হিসাব সমীকরণের উপাদানপুলোর,ছাস-বৃশ্বি দেখাও। ৪
- পেনদেন সংক্লিউ হিসাবসমূহের প্রেণিবিন্যাস করে।

গ্রন্থ-৪, জনাব সালাম একজন ব্যবসায়ী। ২০১৪ সালের মার্চ মাসের লেনদেনসমূহ নিছবুপ -

₹038 ₹₹ 'মা কম্পিউটারস'-এর নিকট প্রতিটি ৩০০০০ টাকা দরে 475-3 ১০টি কম্পিউটার বিক্রয় করেন। কারবারি বাট্টা ৮%, চালান

নং- ৭২২, বহন খরচ ২২০০ টাকা। 45.9 ব্যাকে থেকে উল্লোলন ৭০০০০ টাকা।

'শাললা কম্পিউটারদ'-এর নিকট প্রডিটি ২৯০০০ টাকা দরে 415-30 ৭টি কম্পিউটার বিক্রয় করেন। চালান নং-৮০৭, প্যাকিং খরচ ৭৫০ টাকা, কাৱবারি বাটা ৬,৫%।

TIS-30 মনিহারি দ্রব্য ক্রম্ম ৭০০ টাকা। ¥5.20 নাই থাকার ১টি কম্পিউটার 'মা কম্পিউটারস' থেকে ফেরড

পাওয়া গেল। ডেবিট নং- ৪০৬। A15-20 ব্যব্ধিপত প্রয়োজনে কারবার থেকে পদ্য উজোপন ১০০০ টাকা।

A15-03 প্রচারের জন্য ব্যয় ২০০০ টাকা। ক, মার্চ মানের তথ্য অবলম্বনে একটি ক্রেডিট নোট তৈরি করো।

উপর্যন্ত তথোর আলোকে একটি বিক্রয় জাবেদা তৈরি করে।

প. মার্চ মানের ৭, ১৫, ২৫ ও ৩১ তারিখের কেনদেনপুলো সাধারণ জাবেদার দিলিবন্ধ করে।।

গ্রন্থ-৫. জনাব সোহেল একজন ব্যবসায়ী। ২০১৪ সালের জুলাই মাসে তার ব্যবসায়ে তথ্যসমূহ নিম্মরূপ -

7\$84o5 জুলাই ১ ১,২০,০০০ টাকা কারবার আরক্ষ করেন।

জুলাই ২ ধারে অফিলের জন্য যক্ত্রণাতি ক্রয় ২৭৫০ টাকা ।

জুলাই ৯ চেক দারা পণ্য ক্রম ৮,০০০ টাকা।

জুলাই ১৯ ব্যক্তিগত তহবিল তহবিল থেকে ছেলের স্কুলের বেতন প্রদান 3200 STOT |

জুলাই ২৯ যক্ত্রণাতির মূল্য পরিশোধ ১৯,০০০ টাকা।

ছুলাই ৩১ চেক মারকত অমিন ব্রাদার্সের নিকট ২৫,০০০ টাকার শণ্য বিক্রম । ক, অফিস সরপ্লামের অপরিপোধিত মূল্য কতঃ

উপযু**র্ক্ত লেনদেনের সাহাব্যে E-এর পরিমাণ নির্ণর করো**।

উপযুক্ত দেনদেনের দারা হিসাব সমীকরণের উপাদানের প্রভাব দেখাও। ৪

প্রপ্র-৬, জনাব নাক্ষিজের নিম্নলিখিত পেনদেনপুলো ২০১৩ সালের ভিসেম্বর মাসের সংঘটিত হয়েছে -

20000 ভিলে, কলদ তহবিশ ৫০,০০০ টাকা এবং ব্যাপ্তক জমা ৪০,০০০ টাকা।

আলমের নিকট মাল বিক্লয় নগলে ৫,০০০ টাকা এবং চেকে ৪০,০০০ টাকা। ক্রকটি সঙ্গো সঙ্গো ব্যাহকে জমা দেয়া হলো।

বাকী পৃষ্ঠাগুলি নিচের লিঙ্কে ক্লিক করে ডাউনলোড করে পড়ন

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