1					
1		19			
71	যমুনা লিমিটেড প্রতিটি ১০ টাকা মূলেরে ২,০০,০০০ শেয়ারে বিভক্ত ২০,০০,০০০ টাকা অনুমোনিত মূলধনে নিবছিল হয়। কোম্পানি উহার ১,৫০,০০০ শেয়ার ২০% অধিহারে জনসাধারণের নিকট বিক্রয়ের উদ্দেশ্যে ইস্যু করে। কোম্পার ৪০% অতিরিক্ত আবেদনে পায়। ইস্যুক্ত শেয়ারগুলো ইথারীতি আবন্ধন করা হয় এবং অতিরিক্ত আবেদনের সমুদয় টাব ফেরত প্রদান করা হয়। শেয়ার প্রতি ০,৫০ টাকা হারে ব্যাংক কমিশন পরিশোধ করা হয়। (ক) অতিরিক্ত আবেদনকৃত শেয়ারের সংখ্যা ও এ বাবদ ফেরত প্রদন্ত টাকার পরিমাণ নির্বয় কর। (খ) কোম্পানি হিসাব বইয়ের প্রয়োজনীয় জাবেদা দাখিলা দাও। (গ) কোম্পানির আর্থিক অবস্থার বিবরণী প্রস্তুত কর।				
b-1	সালমান কোম্পানি লিমিটেড প্রতি শেয়ার ১০ টাকা মূলোর মোট ৭,০০,০০০ শেয়ারে বিভক্ত ৭০,০০,০০০ টাকার অনুমোদিত মূলধন নিয়ে নিবন্ধিত হলো। কোম্পানি এর ৩,০০,০০০ শেয়ার প্রতি ১ টাকা অবহারে বিক্রয়ের উদ্দেশ্যে হুস্যু করল। কোম্পানি সর্বমোট ৩,৫০,০০০ শেয়ারের আবেদনপত্র প্রহণ করল। ৩,০০,০০০ শেয়ার মথারীতি আবশ্তিত হল। অতিবিক্ত আবেদনের টাকা ফেরত দেওয়া হলো। শেয়ার প্রতি ০.২০ টাকা করে অবলেখকের কমিশন প্রদান করা হলো।				
	হলে।। (ক) কোম্পানি অভিৱিক্ত আবেদন বাবদ কত টাকা গ্রহণ করলঃ				
	(খ) কোম্পানির বইটি জাবেনা দাখিলা দেখাও। (ব্যাখ্যার প্রয়োজন নাই)				
	(গ) আর্থিক অবস্থার বিবরণী প্রস্তুত কর।				
> 1	একটি কোম্পানির হিসাব বহি হতে নিয়লিখিত তথাবলি পাওয়া গেল : একক প্রতি বিক্রম মূল্য ১০০ টাকা। একক প্রতি পরিবর্তনশীল ব্যয় ৭৫ টাকা। স্থায়ী ব্যয় ১,০০,০০০ টাকা। (ক) সমক্ষেদ বিন্দু নির্ণয় কর। (টাকা ও একক) (খ) যদি বিক্রয়ের পরিমাণ ৬,০০০ একক হয় তবে মূনাফা পরিমাণ কত? (গ) যদি কোম্পানি ১,০০,০০০ টাকা মুনাফা অর্জন করতে চায় তবে কত একক বিক্রয় করতে হবে।				
301	একজন ব্যবসায়ীর প্রাণ্য হিসাব সংক্রান্ত তথ্যাব	लि निवक्षण:			
		টাকা			
	আনাদায়ী পাওনা সঞ্চিতি (০১-০১-১৬)	\$0,000			
	অনাদায়ী দেনা হিসাবভুক হয়েছে	8,000			
	মোট অনাদায়ী দেনা	9,000			
	প্রাপ্য হিসাব (০১-০১-২০১৬)	80,000			
	চলতি বছরে বাকিতে বিক্রয়	60,000			
	প্রাপ্ত হিসাবের ওপর ১০% অনাদায়ী পাওনা সঞ্চিতি রাখার সিদ্ধান্ত গ্রহণ করা হয়।				
	 ক) ২০১৬ সালের নতুন অনাদায়ী পাওনা সঞ্চিতির পরিমাণ কর। 				

(ক) ২০১৬ সালের নতুন অনাদায়া পাওনা সঞ্চাতর পারমাণ কর।
(খ) অনাদায়ী পাওনা ও অনাদায়ী পাওনা সঞ্চিতি সংক্রাপ্ত জাবেদা দাখিলা দাও।
৪
(গ) অনাদায়ী পাওনা হিসাব ও অনাদায়ী পাওনা সঞ্চিতি হিসাব তৈরি কর।
৪

১১। জনাব কাশেম একজন পাইকারী ব্যবসায়ী। তিনি তার হিসাব বই যথায়থ পছতিতে সংবক্ষণ করেন না ২০১৫ সালের ৩১

	ISCHES CHACK ON WALLERS		Annual of Assessed	টাকা
	দায় সমূহ	টাকা	সম্পদ সমূহ	0144
200 30%	বছকী ভাণপত্ৰ	২০,বঞ্চত		0,000
000 910		১৫,ব্যাচন্ত্রক	জমা	30,000
	বিদ্যাৎ খরচ	259955	त्रवृन्ध	20,000
@ 00 aces		5,0000	ৰপত	30,000
C OO Hales		क्रातिक, ८ल	বেতন	2,000
G DO T		অগ্রিম	ৰাড়ি ভাড়া	0,000
		3,00,000		3,00,000

২০১৬ সালের ৩১ ডিসেম্বর তারিবে দেখা যায় যে বিভিন্ন বিক্রেতার নিকট মোট ১২,০০০ টাকার দেনা আছে। পক্ষান্তরের বিভিন্ন ধরিদ্ধারের নিকট তার পাওলার পরিমাণ ২৭,৫০০ টাকা। নগদ ৪,০০০ টাকা, মজুদ পনা ২০,০০০ টাকা, অপ্রিম বেতদ ১,৫০০ টাকা, অপ্রিম বাড়ী ভাড়া ১,৮০০ টাকা। তার ব্যাংকে জমাতিরিকের পরিমাণ ৫,৮০০ টাকা।

আল্যাল্য তথ্যাবলি: (১) তিনি নিজ প্রয়োজনে ব্যবদা থেকে এপ্রিল ১,২০১৬ তারিখে ৫,০০০ টাকা নগদ উরোলন করেন। (২) উক্ত বছরে মালিক প্রতিটি ১০০ টাকা করে ১০০ খানি ব্যক্তিগত প্রাইজবঙ ডাঙ্গিয়ে ব্যবদায়ের জন্য একটি জেলিভারি ভ্যান ক্রম করেন। (৩) মূলধন ও উরোলনের ওপর ১০% সুদ ধার্য করতে হবে। (৪) আসবাবপত্র ও দালানকোঠার ৫% অবচয় ধার্য করতে হবে।

- ক) সমাপনী মৃলধনের পরিমাণ নির্ণয় কর।
- (খ) একটি লাভ-লোকসান বিবরণী তৈরি কর।
- (গ) উক্ত তারিখের একটি বিষয় বিষয় বিবকণী তৈরি কর।

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