

এসএস সি পরীক্ষা ২০১৫ এর মডেল প্রশ্ন

বিষয় : হিসাববিজ্ঞান (সৃজনশীল)

সময় : ২ ঘণ্টা ১০ মিনিট

পূর্ণমান—৬০

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

ক-বিভাগ

১. পদ্মা ট্রেডার্সের ২০১১ সালের ৩১ ডিসেম্বর তারিখের রেওয়ামিল ও অন্যান্য তথ্যাবলি নিম্নরূপ।

হিসাবের নাম	ডেবিট টাকা	ক্রেডিট টাকা
প্রারম্ভিক মজুদ পণ্য (০১-০৭-১০)	১,৩০,০০০	
ক্রয় ও বিক্রয়	৫,৯০,০০০	৯,৮০,০০০
বহিঃ পরিবহন ও বহিঃ ফেরত	৬,৫০০	৩,৮০০
মজুরি ও বেতন	১৩,০০০	
১২% বিনিয়োগ	৬০,০০০	
কারবারি ব্যাট	২,৯০০	
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অফিস ভাড়া (৮মাস)	২৪,০০০	
ট্রাক ভাড়া	৯,০০০	
দস্তুরি	-	৩,৫০০
পরিচালকের পারিতোষিক	১৮,৫০০	
ইজারা সম্পত্তি (৬ বছর)	৯০,০০০	
	৯,৮৬,৯০০	৯,৮৬,৯০০

সমস্বয়সমূহ :

১. সমাপনী মজুদপণ্যের মূল্য ৩,২০,০০০ টাকা।
২. বেতন বাবদ ৩,০০০ টাকা অগ্রিম প্রদত্ত হয়েছে।
৩. বিনিয়োগের সুদ ৩,৬০০ টাকা অনাদায়ি আছে।
৪. বীমা সেলামী ৩১-০১-২০১২ পর্যন্ত এক বছরের জন্য প্রদত্ত।
৫. মনিহারি বাবদ ৩,০০০ টাকা বকেয়া আছে।
- ক. পদ্মা ট্রেডার্সের চলতি দায়ের পরিমাণ নির্ণয় কর। ২
- খ. উপর্যুক্ত তথ্য হতে বিক্রয় ও বিক্রিত পণ্যের ব্যয়ের পার্থক্য নির্ণয় কর। ৪
- গ. বছর শেষে নিট আর্থিক ফলাফল নিরূপণ কর। ৪
২. নিরাময় ফার্মেসীর স্বত্বাধিকারী জনাব হারুন ২০১১ সালে ঔষধ ক্রয়-বিক্রয় করে ২,২০,০০০ টাকা মোট লাভ অর্জন করে। বছর শেষে তার ব্যবসায়ের রেওয়ামিল ও অন্যান্য তথ্যাবলি নিম্নরূপ :

বাকী পৃষ্ঠাগুলি নিচের লিঙ্কে ক্লিক করে ডাউনলোড করে পড়ুন।

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Huangqi Zhang



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