

সৃজনশীল প্রশ্ন

সময় : ২:৩০ মিনিট

পূর্ণমান : ৭০

ব্রিটিশা : দক্ষিণ পার্শ্বস্থ সংখ্যা প্রশ্নের পূর্ণমান অঙ্গণক। প্রতিটি প্রশ্নের যথাযথ উত্তর দাও।

ক. বিভাগ (বাধ্যতামূলক)

১। ২০১৬ সালের ৩১ ডিসেম্বর তারিখে সোনার বাংলা কোম্পানির বেওয়ামিল নিচে দেওয়া হলো :

সোনার কোম্পানি লিমিটেড
বেওয়ামিল
৩১ ডিসেম্বর, ২০১৬

হিসাবের শিরোনাম	ডেবিট (টাকা)	ক্রেডিট (টাকা)
অফিস সরঞ্জাম	৪০,০০০	
অগ্রিম বিমা	১২,০০০	
অফিস সাগ্রাইজ	১২,০০০	
পুল্লিবৃত্ত অবচয় - অফিস সরঞ্জাম		৪,০০০
প্রদেয় মজুরি		৬,০০০
অগ্রিম পরিবহন খরচ	৮,৫০০	
সেবা আয়		৩৫,০০০
অগ্রিম সেবা আয়	৫,০০০	৩,০০০
শেয়ার মূলধন		২৫,০০০
	৭৩,০০০	৭৩,০০০

অতিরিক্ত তথ্যাবলি :

- (১) অব্যবহৃত অফিস সাগ্রাইজের পরিমাণ ৪,৫০০ টাকা। (২) অফিস সরঞ্জামের ওপর ৫% অবচয় বাধ্য কর। (৩) অগ্রিম বিমার মেয়াদ উত্তীর্ণ হয়েছে ৫০০ টাকা; (৪) অগ্রিম সেবা আয়ের ৪০% এর সেবা দেওয়া হয়েছে; (৫) অগ্রিম পরিবহন খরচের ৪,০০০ টাকার সেবা পাওয়া গেছে।
- (ক) মোট সেবা আয়ের পরিমাণ কত? ২
- (খ) যথোক্ত হুকে সোনার বাংলা কোম্পানির লি. এর নিট মুনাফা নির্ণয় কর। ৪
- (গ) আর্থিক অবস্থার বিবরণী প্রস্তুত কর। ৪

২. সৌরভ কোম্পানি লি. এর ডিসেম্বর ৩১ ডিসেম্বর, ২০১৬ তারিখে প্রস্তুকৃত বেওয়ামিলটি নিম্নরূপ ছিল -
বেওয়ামিল
৩১ ডিসেম্বর, ২০১৬ তারিখের

হিসাবের শিরোনাম	ডেবিট (টাকা)	ক্রেডিট (টাকা)
শেয়ার মূলধন প্রেরিত ১০ টাকা মূল্যের ২৪,০০০		২,৪০,০০০
সাম্ভারণ সঞ্চিতি		৩০,০০০
নিষ্কাশিত প্রিমিসেস	৩,১৮,০০০	
গ্রাণ্ড হিসাব ও অনাবিকৃত লভ্যাংশ	৮৫,০০০	
বেতন ও আয়কর সঞ্চিতি	১৬,৫০০	৮,০০০
লব্ধিকৃত আয় (০১-৩১-২০১৫)		৩৭,২০০
মোট মুনাফা (৩১-১২-২০১৫)		১,২০,০০০
ভান্ডা খরচ	৩০,০০০	
লভ্যাংশ প্রদান	৫,০০০	
আয়কর		১২,০০০
অনাদায়ী পাওনা খরচ		৪,৭০০
	৪,৭১,২০০	৪,৭১,২০০

- অন্যান্য তথ্যাবলি: (১) ২ মাসের বেতন ককেয়া রয়েছে এবং ৩ মাসের ভান্ডা অগ্রিম প্রদান করা হয়েছে। (২) মোট অনাদায়ী পাওনা খরচের পরিমাণ ৬,৫০০ টাকা। (৩) অনাদায়ীকৃত লভ্যাংশের অর্ধেক প্রত্যাহার করা হলো। (৪) সাম্ভারণ সঞ্চিতি ৩৮,০০০ টাকায় উন্নীত করতে হবে। (৫) শেয়ার মূলধনের ওপর ১০% হারে লভ্যাংশ প্রদান করা হয়েছে।
- (ক) প্রদেয় লভ্যাংশের পরিমাণ নির্ণয় কর। ২
 - (খ) সমস্ত বছরের আয় বিবরণী তৈরি কর। ৪
 - (গ) ডিসেম্বর ৩১, ২০১৬ তারিখে কোম্পানির আর্থিক অবস্থার বিবরণ তৈরি কর। ৪

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