व्यक्तिक ८० वर्षान्यभाग भारक्षान व समामान

(খ) মোট মুলামা ৪,৩২,০০০ টাকা ধরে নিট মুলামা নির্ণয় করো। ৪
(গ) পোয়ার মালিকদের স্বত্ম ও দায়াসমূহ নির্ণয় করো। ৪
৪. নজে এয়ার কোং লি. প্রতি শেয়ার ১০০ টাকা মূল্যে ৪,০০০
পোরারে বিজ্ঞা ৪,০০,০০০ টাকা অনুমোদিত মূলধনে নিবন্ধিত
ব্য় । ২০১৭ সালের ৩১ ডিলেম্ব ভারিবে কোম্পানির বেওয়ামিল
ভিত্ম দেওয়া হলো।

নতো এয়ার কোং দি. রেডয়ামিল ৩১ ভিলেম্বর ২০১৭

হিসাবের নাম	তেবিট টাকা	CONTROL DIGHT
শেয়ার মূলধন (প্রতি শেয়ার ১০০	No or the last	8,00,000
টাকা মূল্যে ৪,০০০ শেঘার)		100000000000000000000000000000000000000
অবশ্বিত মুনাকার জের (১.১.১৭)		86,000
সরঞ্জাম ও পুঞ্জীভূত অবচয়-সরঞ্জাম	8,05,750	30,380
প্রাপ্ত হিসাব ও প্রদেয় হিসাব	3,00,800	2,000
সাধারণ সঞ্চিতি		92,000
শেয়ার অধিহার		3,80,000
অন্তর্তীকালীন লত্যাংশ	36,000	-
আয়কন	38,000	Contract of the last of the la
টিকিট বিজন্ম থেকে আয়		2,50,580
<b>সাগ্রাই</b> জ	₹0,800	and the second
জ্বালানি খনচ	63,320	SHOP THE YOU
অন্নিম বিমা	054,0	Section 1
বেতন	20,000	MARKET AND
ব্যাংক হিশাব	3,68,930	Complete Control
	3,22,680	2,52,680

সমস্থাসমূহ : ১, অবাবহাত সাপ্রাইজ ৬,২০০ টাকা ।'২. ৪,২৮০ টাকা অগ্রিম বিমার মেলান উত্তীর্ণ হয়েছে। ৩, সরস্কামের ওপর ৫,২৮০ টাকা অবচয় ধার্ম করতে হবে। ৪, শেয়ার মূলধনের ওপর ১০% লজাংশ ঘোষণা করা হয়েছে। ৫, জ্বালানি থরচ ৬৪০ টাকা বকেরা রয়েছে। ৬, আয়কর সন্ধিতি ৫,০০০ টাকা রামতে হবে এবং ৪০,০০০ টাকা সাধারণ সন্ধিতিতে স্থানাত্তর করতে হবে।

 (ক) আর্থিক বিবরণীতে উপস্থাপনযোগ্য নিট চলতি সম্পদের পরিমাপ নির্ণয় করে।

(ব) ভিসেম্ব ৩১, ২০১৭ তারিবে সমার বছরের আর বিবরণী তৈরি করো।

(গ) ২০১৭ সালের ৩১ ডিসেম্বর তারিখে কোম্পানির শেয়ারহোন্ডারদের মালিকানা সত্ বিধরণী গুস্তুত করে। ৪

 মূলধন ১০,০০,০০০ টাকা ঘাহা প্রভিটি ১০ টাকা মূল্যের ১,০০,০০০ শেয়ারে বিভক্ত। ৩১ ভিলেম্বর ২০১৭ জারিখের রেওয়ামিল নিমুক্তল ।

> রামলাল কোম্পানি লি. বেওয়ামিল

হিলাবের নাম	টাকা	হিসাবের নাম	द्राका
अपूल नावा (३.३.३१)	3,00,000	শেষাৰ ফুলনৰ (প্ৰতি শেষাৰ ১০ টাকা কৰে ৪০,০০০ (শেষাৰ)	8,00,000
<b>49</b>	3,00,000	লজাংশ সমত্যকরণ তথ্বিল	20,000
বিজনা পরিবহন	30,000	सिळ-छ	290,000
काशका जाना :	20,000	প্রদেয় হিদাব	20,000
মেকন	30,000	আয়বন্য সন্ধিতি	20,000
मनिश्रति	30,000	শিকানবিশ সেলামি	20,000

নক্তর খরচ আসবাবলার আয়ত্তর আয়ত্তর আয়ত্তর আয়ত্তর আয়ত্তর আর্থীকান্টান লড্ডাল রস্তানি তব্দ মোটার গাড়ি প্রাণ্য হিসাব	\$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000	সংগ্ৰন্থিত আয় হিসাবের উদৃত (১১.১৭)	30,000
	9,000,000		9,00,000

সমন্বয়সমূহ: ১. সমাপনী মন্ত্ৰদ পণ্য ৯০,০০০ টাকা। ২. অমিম মন্ত্ৰির ৫,০০০ টাকা ৩. প্রদেশ্ব হিসাবের ওপর ৫% বাটা সর্বিত্রতি বাখতে হবে। ৪. আয়কর সন্বিত্তিতে ১৫,০০০ টাকার ব্যবস্থা করতে হবে। ৫. পেয়ার মূলখনের ১০% লভ্যাংশ ঘোষণা করতে হবে।

(১৪প্রাদ নিট কর্ণেরপথ আয়াসংগাদ)

(ক) প্রস্তাবিত লজাংশের পরিমাণ নির্ণয় করো।

(খ) নিট লাভ বা জড়ি আয় বিবরণী (বিশদ) প্রস্তুতের মাধ্যমে নিশ্ব করো।

(গ) কোম্পানির সংরক্ষিত আয় বিবরণী প্রস্তুত করে। 8 মিডি লিমিটেড প্রতিটি ১০০ টাকা মূপ্যের ৫,০০০ শেষারে বিভক্ত ৫,০০,০০০ টাকা অনুমোদিত মূলবদ নিয়ে নিবস্থিত। ২০১৬ সালের ৩১ ডিসেম্বর কোম্পানির প্রস্তুতকত বেওয়ামিল নিমুক্তপ :

> মিতি লিমিটেড কেওয়ামিল

৩১ ভিলেম্বর, ২০১৬

হিলাবের নাম	কেবিট টাকা	তেনভিট টাকা
প্রারম্ভিক মন্ত্রদ পণ্য	00,000	
অন্তৰতীকালীন লভ্যাংশ	br.000	
বেতন ৮০%	20,000	Acres and the
<b>मृ</b> नाथ	0,000	
কর ও বিক্রয় ়	3,80,000	0,80,000
मकृति	36,000	ABOUT ST
উপভাড়া		2,000
শেয়ার মূলখন		2,80,000
শিকানবিশ সেলানি		8,000
ক্লাট চলতি হিলাব	3,000	
ভারা	32,000	TO SECURE
व्यक्षिम विमा	b,000	
वनवजा	3,00,000	She are a
৫% খণ পত্ৰ		20,000
শেয়ার অধিহার		2,00,000
b %	3,00,000	The second second
প্রাথমিক খরচ	>,00,000.	
রক্ষিত আয় বিবরণীর উদ্ব (১,১০.১৬)		20,000
প্রাপ্য হিসাব	20,200	
ভূমি ও দালান	2,20,000	
	9,65,600	9,65,000

সমস্বরদমূহ : ১. সমাপনী মজুদ পণ্য ১,৭৬,০০০ টাকার দুল্যায়ন করা হয়েছে। ২. অগ্রিম বিমার '/, অংপের মেরাদ উত্তীর্থ হয়নি। ৩. শেরার মূলখনের উপর ১০% লত্যাংশ ঘোষণা করতে হবে (অত্যক্তরীণ লত্যাংশসহ) ৪. ক্রম-বিক্রয়ের মধ্যে ১৫% ভাট অন্তর্তুক্ত আছে। ৫. বিনিয়োগের সুন ৪,০০০ টাকা

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**JE Gale** 

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