

- ক) মালিকানাশ্র বিবরণী কী?  
খ) বিশেষ জাবেদা বলতে কি বুঝ?  
গ) অলীক সম্পত্তি কাকে বলে?  
ঘ) পূর্ণ প্রকাশ নীতি কী?  
ঙ) বিপরীত দাখিলা কী?  
চ) দুটি অস্পর্শনীয় সম্পত্তির নাম লিখ।  
ছ) GAAP কি?  
জ) হিসাব সমীকরণটিকে বর্ধিত করে লিখ।  
ঝ) পূর্ণরূপ লিখঃ i) FASB ii) ICMAB.  
ঞ) আয়- ব্যয় সংযোগ নীতিটি কি?  
ট) দীর্ঘমেয়াদি দায়ের দু'টি উদাহরণ দাও।  
ঠ) হিসাব কাকে বলে?  
ড) খুচরা নগদ তহবিল কী?  
ঢ) সমন্বিত রেওয়ামিল কী?  
ণ) সম্ভাব্য দায় কি?  
ত) আর্থিক বিবরণী বিশ্লেষণের তিনটি হাতিয়ার লিখ।

বিভাগ খ

- ১। হিসাববিজ্ঞানকে 'তথ্য ব্যবস্থা' বলা হয় কেন?  
২। বকেয়া ভিত্তিক হিসাব ও নগদভিত্তিক হিসাব ব্যবস্থার মধ্যে পার্থক্য কি?  
৩। সমন্বয় দাখিলা ও সমাপনী দাখিলার সংজ্ঞা দাও।  
৪। হিসাব তথ্যের ব্যবহারকারী কারা?  
৫। আর্থিক বিবরণীর গুণগত বৈশিষ্ট্যসমূহ আলোচনা কর।  
৬। অবিরত মজুদ প্রণালি কি? এর সুবিধা ও অসুবিধা লিখ।  
৭। পাবলিক হিসাববিজ্ঞান ও প্রাইভেট হিসাববিজ্ঞানের মধ্যে পার্থক্য লিখ।

৮) The following accounts are taken from the ledger of Mr. karim on December 31, 2020.

Notes payable	20,000	Cash	6,000
Capital	25,000	Supplies	5,000
Equipment	80,000	Supplies expense	2,000
Drawing	8,000	Salaries payable	3,000
Salary expense	38,000	Accounts payable	11,000
Service revenue	88,000	Accounts receivable	8,000

Required: Prepare a Trial Balance in good form.

৯) Ledger balances of Rita Co. on 31, December 2020:

Cash Tk. 1,800, Accounts receivable Tk. 2,200, Prepaid rent Tk. 2,400; Supplies Tk. 400, Equipment Tk.6,000; Insurance expense Tk. 2,000; Salaries expense Tk. 4,000; Utilities expense Tk. 3,000 ; Service revenue Tk. 18,000 ; Accounts payable Tk. 2,400 ; Capital Tk. 8,000 ; Advertising expense Tk. 3,000.

Required: Prepare an income statement.

১০) Presented below is the accounting equation. Find out the missing amounts:

Assets	=	Liabilities + Owner's Equity
i) Tk. 65000	=	Tk. 40,000 + ?
ii) ?	=	75,000 + 20,000
iii) 82,000	=	? + 42,000

১১) Show the appropriate journal entry to rectify the following errors:

- ( i ) Purchase of machinery were debited to Repairs Account Tk. 3,000.  
( ii ) Salaries of Tk. 2,000 were paid Tabu, a salesman , was wrongly debited to his personal a/c  
( iii ) Receipt of cash from Mayaz was posted to the debit of his account Tk. 1,500.  
( iv ) Sales of goods to Chaity for Tk. 2,000 was omitted to record.

১৯) Mr. Nasim requested you to prepare a Trial Balance from the following ledger balance and find out his opening capital:  
 Cash in hand on Jan. 1, Tk. 8,500 and on Dec. 31, Tk. 19,500, Inventory on hand on Jan 1, Tk. 18,700 and on Dec. 31, Tk. 12,400, Purchase Tk. 21,700 ,  
 Apprenticeship allowances Tk. 1,800 ; Return inward Tk. 2,100; Sales Tk. 58,700; Equipment Tk. 37,500 ; Return outward Tk. 1,500; Carriage inward Tk. 2,200; Carriage outward Tk. 2,700;  
 Bond issued Tk. 10,000; Salaries expenses Tk. 14,000; Bond purchased Tk. 30,000.

২০) Prepare general journal entries to these transaction of Sujon Company:

2015

Jan 1 Sold merchandise Tk. 1,00,000 on account to Bablu.  
 “ 3 Accept cash Tk. 40,000 and Tk. 60,000 ; 60 day 10% note dated this day from Bablu.  
 March 5 Bablu dishonored the note on presentation for payment.  
 Dec. 31 After exhausting all legal means of collection, wore off the account of Bablu, against the allowance for doubtful.

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১) Mr. Ohid opens his own law practice on July 1, 2020. During the first month of operation , the following transaction occurred:

2020

July 1 Open chamber with cash Tk. 11,000 and a computer valuing Tk. 30,000.  
 “ 10 Paid two months chamber rent Tk. 4,000 in advance.  
 “ 11 Provided legal service in cash Tk. 5,000.  
 “ 17 Collect Tk. 25,000 from bank with a note.  
 “ 22 Performed legal service for client on account Tk. 2,000.  
 “ 24 Purchase office equipment on account Tk. 6,000.  
 “ 29 Hired a computer operator for chamber with a monthly salary Tk. 5,000.  
 “ 30 Consider half of prepaid rent as rent expense for the month.

Required: Show the effects of the above transactions on accounting equation.

২) Chadni Corporation's Comparative Balance Sheets are presented below:

Chadni Corporation			
Balance Sheet			
December 31			
	2020	2021	
Cash	4300	3700	
Accounts receivable (Net )	21,200	23,400	
Inventory	10,000	7000	
Land	20,000	26,000	
Buildings	70,000	70,000	
Accum. Dep - Building	(15000)	(10000)	
Accounts Payable	12,370	31,100	
Common stock ( Tk 10 each )	75,000	69000	
Retained earnings	23,100	20,000	

Chadni Corporation income statement included net sales of Tk. 1,00,000 cost of goods sold Tk.60,000 and net income Tk. 15,000.

Required: Compute the following ratios for 2020

- Current ratio;
  - Accounts receivable turnover;
  - Inventory turnover;
  - Profit margin.
- ৩) . The Trial Balance of Sohel Brothers as on year end December 31, 2020:

Sohel Brothers  
 Trial Balance  
 December 31, 2020

Account title	Debit (Tk. )	Credit (Tk)
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Cash	24,200	
Equipment	18500	
Accounts Payable		4100
6% notes payable		1800
Salaries payable		2080
Salaries expense	51700	
Utilities expense	22600	
Commission revenue		61,100
Rent revenue		8500
Accounts receivable	9780	
Accumulated depreciation		6000
Withdraw	4,000	
Depreciation expense	4,000	
Capital		51200

Other Data:

- i) Interest on notes payable unpaid for 7 months.
- ii) Tk. 1,000 of rent revenue has been unearned.
- iii) Salary unpaid Tk. 2,000.

Required:

- a) Prepare an income statement and an owner's equity statement for the year
  - b) Prepare a classified balance sheet.
- 8) A.h Talukder opens his own business on 1<sup>st</sup> January 2020, the following transactions occurred:
- a) Paid rent for the month of January Tk 10,000.
  - b) Paid cash to accounts payable Tk. 25,000.
  - c) Purchase supplies for cash Tk. 10,000.
  - d) Received cash Tk. 60,000 for service rendered .
  - e) Purchased tools for cash Tk. 10,000.
  - f) Billed for service rendered Tk. 30,000.
  - g) Purchased supplies on account Tk. 20,000.

Required: Show journal entries for these transactions.

ϕ) A trader has agreed his trial balance by putting the difference in a suspense account. The following errors were detected. You are asked to rectify the errors by passing entries :

- i) A sale of goods to pappu Tk. 5,000 was credited to his account.
  - ii) Repairs of office car for Tk. 300 were debited to car account.
  - iii) Goods refused by Rinku for Tk. 100 were not recorded in books of accounts.
  - iv) Receipt of Tk. 500 from Azom was correctly recorded in cash receipt Journal , but was not posted to Azom's account.
  - v) Purchase of a calculator for Tk. 1,000 for office use included in purchase account.
  - vi) Salary Tk. 500 paid Dipu had been debited to Tipu's account.
- ⊗) The Trial Balance of Qashem & Co. shown below does not balance:

Qashem & Co.		
June 30, 2010		
Account Title	Debit	Credit
Cash	3800	
Accounts Receivable	2,000	
Supplies	500	
Office Furniture	2300	
Land	46800	
Accounts Payable		2000
Notes Payable		18300
Qashem, Capital		32100
Qashem, Drawing	3700	
Service Revenue		4900
Salary Expense	1000	
Rent Expense	600	

Advertising Expense	400	
Telephone Expense	200	
Land Tax Expense	100	
	61400	57300

An examination of ledger and journal reveals the following errors:

- i) The cash balance is understated by Tk. 400;
- ii) Office Maintenance Expense of Tk. 200 is omitted from the trial balance;
- iii) Rent Expense of Tk. 200 was posted as a credit rather than a debit.
- iv) The balance for Telephone Expense is overstated by Tk. 60.
- v) The balance of Advertising Expense is Tk. 300, but it was listed as Tk. 400 on the trial balance;
- vii) A Tk. 600 debit to the Accounts Receivable was posted as Tk. 60.
- viii) A Tk. 500 debit to the drawing account was posted as a credit to Qashem, Capital
- ix) A Tk. 100 purchase of supplies on credit was neither journalized nor posted;
- x) Office Furniture should be listed at an amount of tk. 3,300.

Required: Prepare the correct trial balance as at June 30, 2010.

- 9) (a) The liabilities of Nayeem Company are Tk. 1,20,000 and the owner's equity is Tk. 2,32,000. What is the amount of Nayeem Company's total assets?
- (b) The total assets of Nayeem Company are Tk. 1,90,000 and its owner's equity is Tk. 91,000. What is the amount of its total liabilities ?
- (c) The total assets of Nayeem Company are Tk. 8,00,000 and its liabilities are to one-half of its total assets. What is the amount of Nayeem Company's owner's equity?

10) Ms. Asma opened the "Asma Dry Cleaners" on September 1, 2010. During the first month of operations the following transaction occurred:

Sept – 1 Asma invested Tk. 20,000 cash in the business;

“ - 2 The company paid Tk. 1,000 cash for store rent for September;

“ - 3 Purchased Washer and Dryers for tk. 25,000 paying Tk. 10,000 in cash and signing a Tk. 15000 6 month 12% notes payable.

“ - 4 Paid Tk. 2,400 for a one year accident insurance policy;

“ - 10 Received a bill from the Daily News for advertising the opening of the shop Tk. 500.

“ - 20 Asma withdraw tk. 700 cash for personal use.

“ - 30 The company determined that cash received from Laundry services for the month were Tk. 5000 and on account Tk. 7,000.

- i) Journalize the September transactions.
- ii) Open ledger accounts and post the September transactions.
- iii) Prepare a trial balance at September 30, 2010.