

সরকারি শামসুর রহমান কলেজ
বি.বি.এস (পাস) ১ম বর্ষ
নির্বাচনী পরীক্ষা- ২০২১
বিষয় : হিসাববিজ্ঞানের নীতিমালা (১ম পত্র)
বিষয় কোডঃ ১১২৫০১

সময় - ৪ঘন্টা

পূর্ণমান - ৮০

ক- বিভাগ

[যে কোন দশটি প্রশ্নের উত্তর দাও] -

১০×১ = ১০

১. ক) হিসাববিজ্ঞান কি?

খ) লুকা প্যাসিওলী কতক রচিত গ্রন্থের নাম কি?

গ) ক্রয়মূল্য নীতি কি?

ঘ) দ্বৈতসত্তা ধারণা কি?

ঙ) হিসাববিজ্ঞানের তিনটি CCC দ্বারা কি বুঝায়?

চ) ডেবিট ও ক্রেডিট কি?

ছ) পোস্টিং কি?

জ) ভুল ও প্রতারণা বলতে কি বুঝায়?

ঝ) পঞ্জিকা কি?

ঞ) 2/10 , N/30 বলতে কি বুঝায়?

ট) নিট বিক্রয় বলতে কি বুঝায়?

ঠ) বিক্রিত পণ্যের ব্যয় বলতে কি বুঝায়?

খ - বিভাগ

[যে কোন পাঁচটি প্রশ্নের উত্তর দাও] -

৫×৪ = ২০

২. হিসাববিজ্ঞানের বৈশিষ্ট্যসমূহ আলোচনা কর ।

৩. সমন্বয় দাখিলা কি? এর প্রয়োজনীয়তা আলোচনা কর ।

৪. হিসাব তথ্য ব্যবস্থা কি? এর ব্যবহারকারী উল্লেখ কর ।

5. Present below the accounting equation Determine the missing amounts.

	Assets	=	Liabilities	+	Owner's equity
a)	Tk.90,000	=	Tk. 45,000		?
b)	?	=	Tk. 50,000		Tk. 1,20,000
c)	Tk. 1.24,000	=	?		Tk. 54,000
d)	Tk. 70,000	=	Tk. 70,000		?

6. Mim Enterprise had the following selected Transactions.2014 March

March – 1 Mim invested Tk. 4,000 cash in the business.

March – 4 Paid office rent of Tk. 1,000

March -7 Perfomed consulting services and billed a client Tk. 4,000

March -30 Mim withdrew Tk. 7,000 cash for persinal use.

Journal each transaction.

7. Journalize the entries of Jannat Company for the following adjustment at December 31 the end of the accounting period.

- Office supplies on hand Tk. 4,000
- Prepaid insurance expired Tk. 1,200
- Interest revenue accrued Tk. 1,200
- Unearned service revenue earned Tk. 20,000
- Depreciation on furniture Tk. 200

8. Information related to Babu Company is present below.

- On june -5 Purchases merchandise from Alif company for Tk. 25,000 terms 2/10, N/30 FOB Shipping point.
- On June – 6 Paid freight costs of Tk. 900 on merchandise inventory.
- On June – 7 Purchases equipementon account Tk. 26,000
- On June -8 Paid the amount due to Alif Company in full.

Prepare the journal entries to record these transactions on the books of Babu Company under perpetual inventory system.

9. নিত্য মজুদ ও কালান্তিক মজুদের পার্থক্য লিখ।

গ - বিভাগ

[যে কোন পাঁচটি প্রশ্নের উত্তর দাও] -

১০×৫ = ৫০

10. Reja Enterprise completed the following transactions in April-2014

April -1 The owner sold his personal investment for Tk. 1,50,000 and bought in as capital.

April -3 Paid rant Tk. 4,000

April – 4 Purchases merchandise for cash Tk. 60,000

April -8 Purchases merchandise from Hafiz Tk. 90,000 credit.

April -10 Borrow Tk. 60,000 from Dhaka bank and sign a note payable.

April- 15 Sold merchandise for cash Tk. 75,000 (Tk. 60,000)

April – 20 sold merchandise to Hemal Tk. 1,00,000 (cost Tk. 80,000)

April -25 Return merchandise sold on April- 15 Tk. 5,000 (cost Tk. 4,000)

April- 30 Payment received from account receiveable Tk. 50,000

Paid Advertising bill for Tk. 5,000

Required :

- (i) Show the effect of above transections on the accounting equation
- (ii) Prove the accounting equation.

11.Mr. Habib started his own delivery service. “ Habib Deliveries on June-1 2014.

The following

Transaction occurred during the month of June”.

June-1 Mr Habib invested Tk. 30,000 cash in his business.

June -2 Purchases Van for deleveries for Tk. 15,000. Habib paid Tk. 5,000 in cash and signed a notes payable for the remaining balance.

June- 5 Paid Tk. 750 for office rent for the month.

June -7 Perfomed Tk. 3,200 of service on account.

June – 14 Purchased suppliers for Tk. 700 on account.

June – 18 Received Tk. 1,200 for service provided on june 7.

June – 21 Made cash payment of Tk. 6,500 on note payable.

June -28 Received cash Tk. 1,850 as full settlement of remaining money for service provided on June- 7

June -30 Paid Tk. 1,200 for employees salaries and Tk. 800 for advertising bill.

June – 30 Supplies on hand at the end of the month Tk. 250

Required: Give journal entries to record the above transactions.

12. Before Preparing financial statement of Noor firm. Following adjustment were noted on June 30 2014.

1. Service provided but unbilled on December 31 to Tk. 4,000
2. Unearned revenue is earned total Tk. 12,000
3. Accrued salaries on December Tk. 5,000
4. Interest income accrued at December Tk. 1,500
5. Depreciation on furniture for the month Tk. 1,000
6. Expired insurance for the month Tk. 3,000
7. Office supplies used on December 31 Tk. 7,000

Prepare adjusting entries for the above items.

13. The following is the trial balance of Nova Enterprise for the quarter March 31, 2014.

Account title	Dr. (Tk)	Cr.(Tk)
Receivable	11,400	
Supplies	56,200	
Prepaid insurance	10,500	
Equipment	24,000	
Notes payable	3,00,000	
Accounts payable		1,00,000
Nova capital		1,23,500
Nova drawing		2,00,000
Service revenue	6,000	
Salaries expenses		1,36,200
Travelexpenses	22,000	
Rent expenses	13,000	
Miscellaneous expenses	12,000	
	2,000	
	<u>5,59,700</u>	<u>5,59,700</u>

Other data:

- i. Supplies on hand Tk. 7,500
- ii. Depreciation of 5,000 per quarter
- iii. Interest accrued on 6 month notes payable, issued on January Tk. 3,000
- iv. Insurance expires at the rate of Tk. 1,500 per month
- v. Service provided but unbilled at March 31 Tk. 7,500

Required : Prepare a 10 column works sheet.

14. Mr. Rahim started business in July 1. His investment was Tk. 10,000. The following transactions were completed during July.

July -2 Purchases merchandise from Nova Traders Tk. 6,000 terms 2/10 , N/30.

July – 4 Paid freight of shipment from Nova Traders Tk. 400

July – 8 Sold Merchandise to Diko Traders Tk. 6,000 (cash Tk. 4,000)

July – 10 Returned Tk. 500 worth of Purchased merchandise July 2 from Nova traders.

July -10 Received Tk.1,000 returned merchandise Diko traders (cost Tk. 600)

July – 10 Paid Nova traders the amount due.

July – 20 Received the amount due, Dika traders

July – 22 Sold merchandise to Wasim company Tk. 15,000 (cost Tk. 12,000)

Required : Journalise the transactions of July using perpetual inventory system.

15. Mr. Hafiz started business in October 2014 this cash transactions is the following:

October 1 Mr. Hafiz started business with a capital of Tk. 1,00,000

October 5 Payment of office rent Tk. 10,000

October 8 Merchandise purchased for Tk. 25,000

October 12 Sold Merchandise for Tk 15,000 (cost Tk. 10,000)

October 15 Cash sales total Tk. 7,73,500 (cost 4,61,500)

October 20 Amount received through cheque for Tk. 39,000 on full settlement of the 40,000

October 23 Cash of Tk. 10,000 is received on interest earned for October.

October 27 A customer advance of Tk. 35,000 cash is received for future sales.

October 31 A cheque in payment of Tk. 3,00,000 invoice dated October 13 terms 2/10, N/30

Required: Journalise the above transaction in cash receipts journal.

16. On December 31 2014 the trail balance of Alfa & Company.

Alfa & Company

Trail balance

December 31, 2014

Details	Tk.	Tk.
Cash	3,175	
Account receable	9,200	
Merchandise inventory	29,450	
Store supplies	1,991	
Prepaid insurence	1,600	
Store equipment	37,200	
Accumulated depreciation store equipment		14,700
Accounts payable		12,300
Alfa capital		41,994
Alfa drowings	12,000	
Sales		99,400
Sales returns & allowance	987	
Purchases	62,300	
Purchases returns & allowance		19,655
		1,350
Purchases discounts	2,261	
Freight in	21,350	
Sales salaries	3,600	
Rent	2,614	
Other selling expenses	1,677	
Utilities expenses	<u>1,89,405</u>	<u>1,89,405</u>

Adjustment:

- i. Ending merchandise inventory Tk. 31,772
- ii. Ending store supplies inventory Tk. 304
- iii. Unexpired insurance Tk. 200
- iv. Estimated depreciation on store equipment Tk. 4,300
- v. Accrued sales salaries payable Tk. 80
- vi. Accrued utilities expenses Tk. 150
- vii. Sales of Tk. 500 was being totally omitted

Required:

- a. A multiple step income statement
- b. Owners equity statement
- c. Classified balance sheet at Dec 31, 2014

17. হিসাববিজ্ঞান কি? মূল্যবোধ সৃষ্টিতে হিসাববিজ্ঞানের ভূমিকা আলোচনা কর।