

Example 1

Paradise Washing Company  
Statement on comprehensive income  
for the period ended

Particulars	Details (Taka)	Taka
Income: Service Revenue		78,600/-
(-) Operating Expenses:		
Wages Expenses	14,800	
Utilities "	4,600	
Property tax expenses	3,500	
Insurance "	6,700	
Supplies "	5,100	
Depreciation "	8,800	
Miscellaneous "	1,200	44,700
(-) Non operating Expenses:		
Interest		(-) 39,900
Net profit →		(-) 33,200
		20,700

## Statement of owner's Equity

As on

Particulars	Taka
Capital	40,000
net profit	20,700
Ending Capital →	60,700

Unearned  
" liabilities

Paradise Washing Company  
Statement of financial position  
As on June 30, 2003

Asset	Taka
Current Asset: Cash	21,700
Account Receivable	4,200
Prepaid Insurance	6,300
Fixed Asset: Supplies	1,800
Land	43,500
Buildings 1,32,000	1,064,00
- 25,600	
	183,900
Liabilities and owner's Equity	
Taka	
Current Liabilities:	
Accounts Payable	3,700
Interest "	10,300
Salaries "	2,500
Property tax "	4,100
Unearned revenue	2,600
Notes payable	1,00,000
Ending Capital	60,700
	183,900

Example: 2

Super Painting Company  
 Statement on comprehensive income  
 for the period ended December 31, 2002

Particulars	Details (Taka)	Taka
Service Revenue		36,000
Operating Expenses:		(cf)
Salaries expenses.	11,000 - 550	11,550
Rent "		2,400
Expired insurance		600
Used supplies	(12,000 - 3,600)	10,400
Depreciation cost		2,500
		(→) 27,450
net profit		8,550

Statement of owner's Equity  
 As on December 31, 2002

Particulars	Taka
Owner's Capital	31,900
net profit	(+) 8,550
withdrawal	(-) 6,000
Ending Capital	34,450

Super Painting Service  
Statement of financial position  
As on December 31, 2002

Asset	Taka
Current Asset:	
Cash	4,000
Account Receivable	14,000
supplier	1,600
Prepaid insurance	(2000 - 600)
	1,400
Fixed Asset:	
Equipment	23,000
Accumulative Depreciation	6,500
	<hr/>
	16,500
	(- 2,500)
	<hr/>
	17,000
	<hr/>
	35,000
Liabilities and owner's Equity	Taka
Current liabilities:	
Unpaid Salaries	550
Ending capital	34,550
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	35,000
	

**Imperial Delivery Company**  
 Statement on comprehensive income  
 for the period ended May 31, 2003

Particulars	Details (Taka)	Taka
<b>Income:</b>		
Delivery fees earned	55090	
Additional delivery fees "	1300	
Unrecorded delivery fees "	500	
<b>(-) operating Expenses:</b>		56290
Supplies expense	270	
Insurance "	600	
Depreciation (Building)	500	
" (Equipment)	900	
Salary Expenses	16,670	
	4,200	
Telephone expenses	17,870	
Utilities "	620	
Repairs "	1,350	
	1,430	
<b>(-) Non operating Expenses:</b>		23,540
Interest		33,350
		300
<b>Net Income</b> →		33050

Statement of owner's Equity

As on May 31, 2003

Particulars	Taka
Capital →	65,000
net Income →	(33,050)
(-) withdrawn	(-) 15,000
<b>Ending Capital</b>	83,050

# Statement on Financial Position

As on May 31, 2003

Asset	Taka
Current Assets:	
Cash	5,840
Accounts Receivable	3,420
Supplies (890 - 270)	620
Prepaid insurance (1,900 - 600)	500
Delivery fee Receivable	1,300
<u>Fixed:</u>	
Land	48,000
Buildings 82,000	82,000
Accumulated depn 18,960	18,960
	<u>63,040</u>
	500
Equipment	62,540
Accumulated depn 43,000	43,000
	<u>16,800</u>
Depreciation 2,6200	2,6200
	<u>25,300</u>
	Total: 245,510
 <b>Liabilities and owner's Equity</b>	 <b>Taka</b>
Current Liabilities:	
Accounts payable 2160	2160
Unearned delivery fees 800	800
Salary payable 1200	1200
Interest payable 300	300
Mortgage payable 58000	58000
	<u>83050</u>
Ending Capital 145510	145510
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Hasan Construction

Statement on comprehensive income  
for the period ended December 31, 2001

Particulars	Details (Taka)	Taka
Income:		
Construction fees earned:		1,40,000
Operating Expenses:		
Wages	41,000	
Internet	1,500	
Rent	13,200	
Property tax	5,000	
Repair:	2850	
Utilities	3,900 4,000	
Supplies	7,900 6,400	
Insurance	(6,200 - 2,200)	4,000
Depreciation	7,000	
Doubtful Debts	600	
		(Operating expenses & non-operating expenses)
		89,450
Net Profit $\Rightarrow$		50,550

Statement of owner's Equity

As on

Particulars	Taka
Hasan's Capital	38,000
Net profit	(+) 50,550
Withdrawal	(-) 36,000
	52,550

Statement on Owner's Equity  
As on December 31, 2001

Asset	Taka
Current Asset: Cash	6,000
Account Receivable	( 12000 - 600 )
Supplies	( 9,400 - 6,400 )
* Prepaid Insurance	22,00
Fixed Asset:	
Equipment	21,000
Accumulated depreciation	20,250
"	7000
	<hr/>
	53750 (c)
	<hr/>
	76,350
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Liabilities and owner's Equity	Taka
Current Liabilities	
Accounts payable	4,800
Unpaid Utilities	4,000
Long-term Liabilities:	
Notes payable	15,000
Ending capital	<hr/> 76,350

# Rokya Computer and Photo-state service

Statement on comprehensive income  
for the period ended June, 30, 2003

Particulars	Details (Taka)	Taka
Income: Service Revenue:		
Additional " "		<u>3,95,000</u>
		<u>2,000</u>
		<u><u>3,97,000</u></u>
(-) Operating Expenses:		
photostat Material purchased	<u>106000</u>	
	<u>9000</u>	
	<u><u>97000</u></u>	
Rent	<u>22000</u>	
	<u><u>97000</u></u>	
(+/-) Unpaid rent	<u>2000</u>	<u>24000</u>
Supplies	<u>25000</u>	
(-) Unpaid	<u>6000</u>	<u>19000</u>
Electricity	<u>12000</u>	
(-) Unpaid	<u>1200</u>	<u>13200</u>
Prepaid insurance	<u>10500</u>	
(-) Extra insurance	<u>3500</u>	<u>7000</u>
		<u><u>194700</u></u>
(-) Non operating Expense:		
Total interest (BSot 900)		<u>202500</u>
		<u>2250</u>
		<u><u>200050</u></u>

## Statement of owner's Equity

As on June 30, 2003

Particulars	Taka
Capital	60000
Net Profit	<u>200050</u>
Ending capital	<u><u>260050</u></u>

# Statement of Financial Position

As on June 30, 2003

Assets	Taka
Current Assets: Cash	2450
Accounts Receivable	10,700
Service Revenue Receivable	2000
unused supplies (25000 - 19000)	6000
unused photostat materials (106000 - 97000)	9000
Prepaid insurance	3500
Household expense	116000
Fixed Assets: Equipment	205000
Depreciation	84500
(-) Accumulative	<u>25000</u>
Liabilities and owner's Equity	Taka
Current Liabilities:	
Rent Unpaid	2000
Interest "	900
Utility bill "	1200
Notes Payable	45000
Ending capital	272050
	321150