

বহুনির্বাচনি অজীকা

হিসাববিজ্ঞান

প্রথম পত্র

[২০২৩ সালের সিলেবাস অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

2 5 3

সেট :

গ

[বিশেষ দ্রষ্টব্য: সববরাহকৃত বহুনির্বাচনি অজীকার উত্তরপত্রে প্রদত্ত ত্রৈমিক বছরের বিপরীতে প্রাপ্ত কর্তৃপক্ষিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বলা পয়েন্ট কলাম দ্বারা সম্পূর্ণ করতে কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রে কোনো প্রকার দাগ/চিহ্ন দেয়া যাবে না।

১. ব্যাংকে জমাতিবিক উত্তোলন বুঝায়—

- ব্যাংকে বিবর্তনীয় ডেবিট ব্যালেন্স
- ব্যাংকে বিবর্তনীয় ডেবিট ব্যালেন্স
- নগদান বইয়ের ডেবিট ব্যালেন্স

নিচের কোনটি সঠিক?

- I ও II
- I ও III
- II ও III
- I, II ও III

২. হিসাবরক্ষকের কোন দায়িত্ব ঐচ্ছিক?

- জাবেদা
- খতিয়ান
- রেজিস্ট্রার
- কার্যপত্র

৩. NSF চেক ব্যাংকে সমন্বয় বিবর্তনীয় উত্তরে প্রদর্শিত হয়।

- নগদান বইয়ের ব্যাংকে উত্তরের সাথে যোগ
- নগদান বইয়ের ব্যাংকে উত্তর হতে বিয়োগ
- ব্যাংকে বিবর্তনীয় উত্তরের সাথে যোগ
- ব্যাংকে বিবর্তনীয় উত্তর হতে বিয়োগ

৪. জনাব মামুন এর ২০২২ সালে বিজ্ঞাপন খরচ ছিলো ৩০,০০০ টাকা। তিনি ২০,০০০ টাকার পণ্য কিনাযুগে বিতরণ করেন যা হিসাবকৃত হয়নি। মোট বিজ্ঞাপন

খরচের $\frac{2}{3}$ আশে বিলম্বিত করা হলে বিলম্বিত বিজ্ঞাপনের

- পরিমাণ কত?
- ৭,৫০০ টাকা
- ১২,৫০০ টাকা
- ২২,৫০০ টাকা
- ৩৭,৫০০ টাকা

৫. নিচের কোনটি বিলম্বিত মূল্যবাহুগতীয় ব্যাংক

- বিজ্ঞাপন
- বকেয়া বেতন
- অবসর
- অগ্রিম বিমা

৬. অবসর হলো—

- ব্যয় কটন প্রতিফল
- স্বাধীন সম্পত্তি কটন প্রতিফল
- ব্যয় কটন প্রতিফল

নিচের কোনটি সঠিক?

- I ও II
- I ও III
- II ও III
- I, II ও III

৭. নিচের কোনটি প্রত্যক্ষ খরচ?

- ভাড়া খরচ
- মজুরি খরচ
- কমিশন খরচ
- বিজ্ঞাপন খরচ

৮. অনুপরিষ্কৃত আয় কোন হিসাব?

- সম্পদ
- দায়
- আয়
- ব্যয়

৯. "পাওনসহকে পরিশোধ"—হিসাব সমীকরণে কী প্রকার পদ্ধতি?

- সম্পদ ও মালিকানা স্বত্ব বাড়বে
- সম্পদ কমেবে ও দায় কমেবে
- সম্পদ কমেবে ও মালিকানা স্বত্ব কমেবে
- দায় কমেবে ও মালিকানা স্বত্ব বাড়বে

১০. বিক্রয় জাবেদা নিচের কোনটি ব্যবহার করা হয়?

- ডেবিট নেট
- ক্রেডিট নেট
- ডেবিট অউচার
- চালান

১১. বিক্রয় উদ্দেশ্যে আসবাবপত্র ক্রয় করা হলে নিচের কোন হিসাবটি ডেবিট হবে?

- আসবাবপত্র হিসাব
- ক্রয় হিসাব
- অফিস খরচ হিসাব
- গ্রাণ্ড হিসাব

নিচের উদাহরণটি পড় এবং ১২ ও ১৩ নং প্রশ্নের উত্তর দাও:

সানিহা ট্রেডার্স ১ মার্চ ২০২২, ১০,০০০ টাকার পণ্য ১০% বণ্টায় ব্যতিক্রম ক্রয় করে। ১০ মার্চ উক্ত প্রদত্ত হিসাবের অবশিষ্ট ২% বণ্টায় পরিশোধ করে।

১২. সানিহা ট্রেডার্স-এর হিসাবকৃত বণ্টায় পরিমাণ কত?

- ৯০ টাকা
- ১০০ টাকা
- ১০০ টাকা
- ২০০ টাকা

১৩. অবশিষ্ট দায়ের পরিমাণ কত?

- ৯,৫০০ টাকা
- ৯,৫৯০ টাকা
- ৯,০০০ টাকা
- ৯,১০০ টাকা

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Table of Contents Hsc Question Paper 2chittagong Board

1. Understanding the eBook Hsc Question Paper 2chittagong Board
 - The Rise of Digital Reading Hsc Question Paper 2chittagong Board
 - Advantages of eBooks Over Traditional Books
2. Identifying Hsc Question Paper 2chittagong Board
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Hsc Question Paper 2chittagong Board
 - User-Friendly Interface
4. Exploring eBook Recommendations from Hsc Question Paper 2chittagong Board
 - Personalized Recommendations

- Hsc Question Paper 2chittagong Board User Reviews and Ratings
- Hsc Question Paper 2chittagong Board and Bestseller Lists
- 5. Accessing Hsc Question Paper 2chittagong Board Free and Paid eBooks
 - Hsc Question Paper 2chittagong Board Public Domain eBooks
 - Hsc Question Paper 2chittagong Board eBook Subscription Services
 - Hsc Question Paper 2chittagong Board Budget-Friendly Options
- 6. Navigating Hsc Question Paper 2chittagong Board eBook Formats
 - ePub, PDF, MOBI, and More
 - Hsc Question Paper 2chittagong Board Compatibility with Devices
 - Hsc Question Paper 2chittagong Board Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Hsc Question Paper 2chittagong Board
 - Highlighting and Note-Taking Hsc Question Paper 2chittagong Board
 - Interactive Elements Hsc Question Paper 2chittagong Board
- 8. Staying Engaged with Hsc Question Paper 2chittagong Board
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Hsc Question Paper 2chittagong Board
- 9. Balancing eBooks and Physical Books Hsc Question Paper 2chittagong Board
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Hsc Question Paper 2chittagong Board
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Hsc Question Paper 2chittagong Board
 - Setting Reading Goals Hsc Question Paper 2chittagong Board
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Hsc Question Paper 2chittagong Board
 - Fact-Checking eBook Content of Hsc Question Paper 2chittagong Board

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
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