তিসাৰবিজ্ঞান विषय क्लाप्त ॥ (২০২১ সালের সিলেবাস অনুবারী) সময়—৩০ মিনিট अन्याम ७० শ্ব প্রটার । স্বেবরাহকৃত বহুনিবাঁচনি অভীকার উত্তরণতে হাছের ক্ষিক নম্বের বিপরীতে প্রদান বর্ণস্থালিত বৃত্তসমূহ হতে সঠিক/সর্বোহকৃত্ত উত্তরের বৃত্তটি বল প্রেন্ট কলম খারা সম্পূর্ণ ভরাট কর। প্রতিটি প্রয়ের মান ১। প্রস্নপত্র কোনো প্রকার দাপ/চিহ্ন দেয়া যাবে না। 'বিশ্রুয়ের উদ্দেশ্যে আসবাবপত্র জন্ম'—গ্রন্থানে কোন চলমান জের ছকে হিসাবের জের কর্মন জানা যায়? 201 হিসাবকে ভেবিট করতে হবে? কে) যে কোনো সময়ে (খ) মাস শেষে (ক) আসবাবপত্র হিসাব (খ) নগদান হিসাব (খা) নিৰ্দিষ্ট সময় শেৰে (গা) বছর শোষে জন্ম হিসাব (গ) বিক্ৰম হিসাব আয় হিসাবসমূহ সর্বদা কোন জের প্রকাশ করে? বিশদ আয় বিবরণীতে লিপিবছ হয় নিচের কোনটিঃ (प) दक्किक दक्क (ক) ভেবিট ভোর 331 (খ) সমাপনী জের (গ) প্রারম্ভিক জের মুনাঞালাডীয় আয়-বায় (খ) মূলধনজাতীয় আয়-বায় 'ভিহামের নিকট পণ্য বিজন্য' লেনদেনটি নিচের কোন 2.1 (গ) মুনাঞ্চাজাতীয় প্রাক্তি বইতে লিপিবছ করা হয়? (খ) মুলধনজাতীয় প্রদান (ক) বিক্রমফেরত জাবেদা (খ) বিক্ৰয় জাবেদা 'দুত্যকা দাদিলা পদ্ধতিতে মোট তেকিট ও মোট ক্রেভিটের (গ) প্রকৃত জাবেদা (খ) নগদ প্রাপ্তি জাবেদা টাকার অংক সমান'। এই ধারণাই---(ক) হিসাববিজ্ঞানের ভিত্তি নিচের কোন হিসাবটি রেওয়ামিলের ক্রেডিট নিকে বলেং (খ) হিসাবরক্ষণের ভিত্তি (च) श्रमस कप (ক) আন্তঃকেরত (গ) হিসাব সমীকরণের ভিত্তি বহিঃকেনত (ম) আয়কর (খ) উৎপাদন ব্যয়ের ভিত্তি চলতি বছরের আয়-বায় পরবর্তী বছরে অন্তর্ভুক্তি রোধকঙ্গে বহিঃফেরত দারা নিচের কোনটি তৈরি করা হয়? নিচের কোনটি প্রয়োজন হ (ক) তেনভিট লোট (খ) কার্বপর **তে** ভেবিট নোট (ক) সমপ্র দাখিলা সমাপনী দাবিলা (গ) ভেবিট ভাউচার (খ) ক্রেডিট ভাউচার (গ) প্রারম্ভিক নাথিলা নিচের অনুহেদেটি পড়ে ১৪ ও ১৫ নং প্রশ্নের উত্তর দাও: নিচের কোন ভূলটি থাকা সম্ভেও রেওমামিল মিলে যায়ঃ জনাব জাকির নগল ১০,০০০ টাকা নিয়ে একটি (ক) টাকার অংকে তুল (খ) ভেবিট ফ্রেভিট যোগফল নির্ণয়ে ভূল ব্যবসায় আরম্ভ করেন। মাস শেষে দেখা যায় তিনি (গা) খতিয়ান উৰ্ত নিৰ্ণয়ে ভূল কারবার থেকে নগদ ১,৫০০ টাকা এবং ৫০০ টাকার (ঘ) নীতিগত ভুল পণ্য উত্তোলন করেছেন। লেনদেন সংঘটিত হওয়ার সাথে সাথে কোন বহিতে উক্ত মালে জনাব জাকিরের স্কুাধিকারের পরিমাণ কত লিপিবভ করা হয়? টাকা? (ক) খতিয়ান (খ) রেওয়ামিল (平) 2,000 b,000 (খা) নগদান বহি (%) আবেলা (위) ১০,০০০ (M) >5,000 বাৰসায়ে ব্যয় বৃদ্ধি পেলে নিচের কোনটি ঘটে? 'নগদ মৃদধন আনাহন'-এর ফলে হিসাব সমীকরণে-(ক) দায় হাস পায় মালিকানা স্বত্ন বৃদ্ধি পাৰে (খ) মালিকানা হতু বৃদ্ধি পায় H. দারা,ট্রাস পাবে মালিকানা স্কুত্রাস পায় সদপদ বৃদ্ধি পাবে (ঘ) দার বৃদ্ধি পারা নিচের কোনটি সঠিকঃ ক্রেডিট নোট কে তৈরি করেন? i o lii (本) i @ ii ৰিতক্ৰতা (4) i, ii & iii (গ) বস্তানিকারক (ম) ব্যবস্থাপক (T) ii o iii

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