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বহুনির্বাচনি অধীক্ষক
সি.বি.আন

প্রথম পত্র

[২০২৪ সালের নিম্নবাস অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

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সেট :

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[বিবেশ]

২০২৪ সালের বহুনির্বাচনি অধীক্ষকের উত্তরপত্রে প্রদত্ত ত্রুটি দৃষ্টান্তের বিপরীতে প্রদত্ত কনিষ্ঠতম বৃত্তসমূহ হতে অতিরিক্ত/সর্বোচ্চ উত্তরের বৃত্তটি বলা পয়েন্ট কলম দ্বারা সম্পূর্ণ ভরটি কর। প্রতিটি প্রশ্নের মান ১।

এমপ্লয়ে কোনো প্রকার দল/জিহ্বা দেয়া যাবে না।

- ১। ব্যাংকে সমন্বয় বিবরণী কে কে করেন?
(ক) ব্যাংক কর্তৃপক্ষ (খ) আমদানিকারী*
(গ) নিরীক্ষক (ঘ) কনসাইল
- ২। NSF ক কোনটি?
(ক) অমুকৃত চেক প্রত্যাখ্যান
(খ) অমুকৃত চেক আদায়
(গ) ইস্যুকৃত চেক পরিশোধ
(ঘ) ইস্যুকৃত চেক অপরিশোধিত*

- ৩। বেওয়ারিসে ধরা পড়ে না—

- i. বান পড়ার তুল
ii. নিতিগত তুল
iii. পরিপূরক তুল

নিচের কোনটি সঠিক?

- (ক) i ও ii (খ) iii
(গ) ii ও iii (ঘ) i, ii ও iii.

- ৪। বিক্রয় মূল্যের উপর মূল্যের হার ২০% হলে ক্রয়মূল্যের উপর মূল্যের হার কত হবে?
(ক) ৬৬.৬৭% (খ) ২০%
(গ) ২৫% (ঘ) ৩৩.৩৩%

- ৫। নিট মূল্যের পরিমাণ ৬০,০০০ টাকার পরিবর্তে ৮০,০০০ হয় তবে মোট সম্পদের পরিমাণ কত হবে?
(ক) ২০,০০০ টাকা বৃদ্ধি পাবে
(খ) ২০,০০০ টাকা হ্রাস পাবে
(গ) ৮০,০০০ টাকা বৃদ্ধি পাবে
(ঘ) ৮০,০০০ হ্রাস পাবে

নিচের উদ্ভীপকটি পড় এবং ৬ ও ৭ নং প্রশ্নের উত্তর দাও :

মি. আবির ট্রেডার্স এর মালিকত্বের ৫,০০,০০০ টাকা তুলসময়ে ক্রয় হিসাবে দেখানো হয়েছে।

- ৬। এটি কোন ধরনের তুল?
(ক) পরিপূরক তুল (খ) সেবার তুল
(গ) বান পড়ার তুল (ঘ) নিতিগত তুল*

- ৭। উক্ত তুল সংশোধনের জন্য 'সংশোধনী দাখিল' হবে—
i. মালিকত্ব হিসাব ডেবিট
ii. ক্রয় হিসাব ক্রেডিট
iii. নিতিগত হিসাব ক্রেডিট

নিচের কোনটি সঠিক?

- (ক) i ও ii (খ) i ও iii.
(গ) ii ও iii (ঘ) i, ii ও iii

- ৮। বকেয়া বেতনের বিপরীত দাখিল হবে—

- (ক) বেতন খরচ ডেবিট ও মদদান হিসাব ক্রেডিট
(খ) বকেয়া বেতন ডেবিট ও বেতন খরচ ক্রেডিট
(গ) বকেয়া বেতন ডেবিট ও মদদান হিসাব ক্রেডিট
(ঘ) আয় বিবরণী ডেবিট ও বেতন খরচ ক্রেডিট

নিচের উদ্ভীপকটি পড় এবং ৯ ও ১০ নং প্রশ্নের উত্তর দাও :

পণ্যক্রয় ৪,০০,০০০ টাকা, প্রাথমিক মজুদপত্র ৩০,০০০ টাকা, বিক্রীত পণ্যের ব্যয় ৩,০০,০০০ টাকার ও মোট লাভ ২,০০,০০০।

- ৯। বিক্রয় মূল্যের পরিমাণ কত?

- (ক) ৫,০০,০০০ (খ) ৫,৩০,০০০.
(গ) ৬,০০,০০০ (ঘ) ৭,০০,০০০

- ১০। সমাপনী মজুদ পত্রের মূল্য কত?

- (ক) ৭০,০০০ টাকা
(খ) ১,০০,০০০ টাকা
(গ) ১,৩০,০০০ টাকা
(ঘ) ১,৭০,০০০ টাকা

- ১১। নিচের কোনটি মূলধনজাতীয় আয়?

- (ক) জমি বিক্রয় (খ) পণ্য বিক্রয়
(গ) সেবা আয় (ঘ) কমিশন আয়

- ১২। বেওয়ারিস নিচের কোনটির মধ্যে যোগসূত্র স্থাপন করে?

- (ক) জাবেদা ও মদদান বই
(খ) খতিয়ান ও আর্থিক বিবরণী
(গ) জাবেদা ও খতিয়ান
(ঘ) সমন্বয় দাখিল ও সমাপনী দাখিল

- ১৩। প্রদেয় হিসাব পরিশোধ করলে হিসাব সমীকরণের উপর কী প্রভাব পড়বে?

- (ক) সম্পদ হ্রাস ও স্বত্বাধিকারী হ্রাস
(খ) স্বত্বাধিকারী বৃদ্ধি ও দায় হ্রাস
(গ) স্বত্বাধিকারী হ্রাস ও দায় হ্রাস
(ঘ) সম্পদ হ্রাস ও দায় হ্রাস .

[পর পৃষ্ঠা দ্রষ্টব্য]

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David Baud



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Table of Contents Hsc Comilla Board 2014 Answer

1. Understanding the eBook Hsc Comilla Board 2014 Answer
 - The Rise of Digital Reading Hsc Comilla Board 2014 Answer
 - Advantages of eBooks Over Traditional Books
2. Identifying Hsc Comilla Board 2014 Answer
 - 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 Comilla Board 2014 Answer
 - User-Friendly Interface
4. Exploring eBook Recommendations from Hsc Comilla Board 2014 Answer
 - Personalized Recommendations
 - Hsc Comilla Board 2014 Answer User Reviews and Ratings
 - Hsc Comilla Board 2014 Answer and Bestseller Lists
5. Accessing Hsc Comilla Board 2014 Answer Free and Paid eBooks

- Hsc Comilla Board 2014 Answer Public Domain eBooks
- Hsc Comilla Board 2014 Answer eBook Subscription Services
- Hsc Comilla Board 2014 Answer Budget-Friendly Options
- 6. Navigating Hsc Comilla Board 2014 Answer eBook Formats
 - ePub, PDF, MOBI, and More
 - Hsc Comilla Board 2014 Answer Compatibility with Devices
 - Hsc Comilla Board 2014 Answer Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Hsc Comilla Board 2014 Answer
 - Highlighting and Note-Taking Hsc Comilla Board 2014 Answer
 - Interactive Elements Hsc Comilla Board 2014 Answer
- 8. Staying Engaged with Hsc Comilla Board 2014 Answer
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Hsc Comilla Board 2014 Answer
- 9. Balancing eBooks and Physical Books Hsc Comilla Board 2014 Answer
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Hsc Comilla Board 2014 Answer
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Hsc Comilla Board 2014 Answer
 - Setting Reading Goals Hsc Comilla Board 2014 Answer
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Hsc Comilla Board 2014 Answer
 - Fact-Checking eBook Content of Hsc Comilla Board 2014 Answer
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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