

গুরুত্ব : সরবরাহকৃত বহুনির্বাচনি অঙ্কীকার উত্তরপত্রে প্রশ্নের ক্রমিক নম্বরের বিপরীতে প্রদত্ত বর্ণসংলিখিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বল পয়েন্ট কলম দ্বারা সম্পূর্ণ ভরাট কর। প্রতিটি প্রশ্নের মান ১।

উত্তরপত্রে কোনো প্রকার দাগ/চিহ্ন দেয়া যাবে না।

১. চলমান জের ছকে হিসাবের জের কখন জানা যায়?
(ক) যে কোনো সময়ে (খ) মাস শেষে
(গ) বছর শেষে (ঘ) নির্দিষ্ট সময় শেষে
২. আয় হিসাবসমূহ সর্বদা কোন জের প্রকাশ করে?
(ক) ডেবিট জের (খ) ক্রেডিট জের
(গ) প্রারম্ভিক জের (ঘ) সমাপনী জের
৩. "ক্রিয়ামের নিকট পণ্য বিক্রয়" লেনদেনটি নিচের কোন বইতে লিপিবদ্ধ করা হয়?
(ক) বিক্রয়ফেরত জাবেদা
(খ) বিক্রয় জাবেদা
(গ) প্রকৃত জাবেদা
(ঘ) নগদ প্রাপ্তি জাবেদা
৪. নিচের কোন হিসাবটি রেওয়ামিলের ক্রেডিট নিকে বসে?
(ক) আয়ফেরত (খ) প্রদত্ত ঋণ
(গ) বহিষ্কৃত (ঘ) আয়কর
৫. চলতি বছরের আয়-ব্যয় পরবর্তী বছরে অক্ষত্ব রোধকরে নিচের কোনটি প্রয়োজন?
(ক) সমন্বয় দাখিলা (খ) কার্যপত্র
(গ) প্রারম্ভিক দাখিলা (ঘ) সমাপনী দাখিলা
৬. নিচের কোন তুল্যটি খরচা সত্ত্বেও রেওয়ামিল মিলে যায়?
(ক) টাকার অঙ্কে তুল
(খ) ডেবিট ক্রেডিট যোগ্যকল নির্ণয়ে তুল
(গ) খতিয়ান উত্তর নির্ণয়ে তুল
(ঘ) নীতিগত তুল
৭. লেনদেন সংঘটিত হওয়ার সাথে সাথে কোন বইতে লিপিবদ্ধ করা হয়?
(ক) খতিয়ান (খ) রেওয়ামিল
(গ) জাবেদা (ঘ) নগদান বই
৮. ব্যবসায় ব্যয় বৃদ্ধি পেলে নিচের কোনটি ঘটে?
(ক) দায়-হ্রাস পায়
(খ) মালিকানা স্বত্ব বৃদ্ধি পায়
(গ) মালিকানা স্বত্ব-হ্রাস পায়
(ঘ) দায় বৃদ্ধি পায়
৯. ক্রেডিট নোট কে তৈরি করেন?
(ক) ক্রেতা (খ) বিক্রেতা
(গ) স্বত্বানিকারক (ঘ) ব্যবস্থাপক
১০. "বিক্রয়ের উদ্দেশ্যে আসবাবপত্র ক্রয়"—এখানে কোন হিসাবকে ডেবিট করতে হবে?
(ক) আসবাবপত্র হিসাব (খ) নগদান হিসাব
(গ) বিক্রয় হিসাব (ঘ) ক্রয় হিসাব
১১. বিশদ আয় বিবরণীতে লিপিবদ্ধ হয় নিচের কোনটি?
(ক) মূল্যভাষ্যাত্মক আয়-ব্যয়
(খ) মূলধনভাষ্যাত্মক আয়-ব্যয়
(গ) মূল্যভাষ্যাত্মক প্রাপ্তি
(ঘ) মূলধনভাষ্যাত্মক প্রদান
১২. "দুতরফা দাখিলা পদ্ধতিতে মোট ডেবিট ও মোট ক্রেডিটের টাকার অঙ্ক সমান"। এই ধারণাই—
(ক) হিসাববিজ্ঞানের ভিত্তি
(খ) হিসাবরক্ষণের ভিত্তি
(গ) হিসাব সমীকরণের ভিত্তি
(ঘ) উৎপাদন ব্যয়ের ভিত্তি
১৩. বহিষ্কৃত দ্বারা নিচের কোনটি তৈরি করা হয়?
(ক) ক্রেডিট নোট (খ) ডেবিট নোট
(গ) ডেবিট ভাউচার (ঘ) ক্রেডিট ভাউচার
- নিচের অনুচ্ছেদটি পড়ে ১৪ ও ১৫ নং প্রশ্নের উত্তর দাও:
জানাব জাকির নগদ ১০,০০০ টাকা নিয়ে একটি ব্যবসায় আরম্ভ করেন। মাস শেষে দেখা যায় তিনি কারবার থেকে নগদ ১,৫০০ টাকা এবং ৫০০ টাকার পণ্য উত্তোলন করেছেন।
১৪. উক্ত মাসে জানাব জাকিরের স্বত্বানিকারের পরিমাণ কত টাকা?
(ক) ২,০০০ (খ) ৮,০০০
(গ) ১০,০০০ (ঘ) ১২,০০০
১৫. "নগদ মূলধন আনাড়ন"-এর ফলে হিসাব সমীকরণে—
I. মালিকানা স্বত্ব বৃদ্ধি পাবে
II. দায়-হ্রাস পাবে
III. সম্পদ বৃদ্ধি পাবে
- নিচের কোনটি সঠিক?
(ক) I ও II (খ) I ও III
(গ) II ও III (ঘ) I, II ও III

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Terry C. Jones



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Table of Contents Hsc Accounting 1st Paper

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

- Hsc Accounting 1st Paper Public Domain eBooks
- Hsc Accounting 1st Paper eBook Subscription Services
- Hsc Accounting 1st Paper Budget-Friendly Options
- 6. Navigating Hsc Accounting 1st Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Hsc Accounting 1st Paper Compatibility with Devices
 - Hsc Accounting 1st Paper Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Hsc Accounting 1st Paper
 - Highlighting and Note-Taking Hsc Accounting 1st Paper
 - Interactive Elements Hsc Accounting 1st Paper
- 8. Staying Engaged with Hsc Accounting 1st Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Hsc Accounting 1st Paper
- 9. Balancing eBooks and Physical Books Hsc Accounting 1st Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Hsc Accounting 1st Paper
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Hsc Accounting 1st Paper
 - Setting Reading Goals Hsc Accounting 1st Paper
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Hsc Accounting 1st Paper
 - Fact-Checking eBook Content of Hsc Accounting 1st Paper
 - 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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