

কম্পিউটারি অডীট

হিসাববিজ্ঞান

[২০১৬ সালের নিম্নোক্ত অনুষ্ঠান]

প্রথম পত্র

সময়—৪০ মিনিট

মূল্যমান—৪০

বিষয় কোড :

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পেজ :

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দ্রষ্টব্য:—সরবরাহকৃত কম্পিউটারি অডীটর উত্তরপত্রে প্রশ্নের ক্রমিক নম্বরের বিপরীতে প্রদত্ত কনিষ্ঠলিখিত বৃহত্তম হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের ক্রমিক কল পায়েট কলাম দ্বারা সম্পূর্ণ করতে হবে। প্রতিটি প্রশ্নের মান ১।

প্রশ্নপত্রে কোনো প্রকার দাখলিত দেয়া যাবে না।

১. আধুনিক হিসাববিজ্ঞানের জনক কে?

- (ক) আর.এন. কার্টার
(খ) এলসি জুপার
(গ) লুকা প্যাচিওলি
(ঘ) ডব্লিউ জনসন

২. অবচয় দাবী করা হলে হিসাব সমীকরণে পরিবর্তন ঘটে—

- (ক) OE উপাদানের
(খ) A এবং OE উপাদানের
(গ) A উপাদানের
(ঘ) L এবং OE উপাদানের

৩. অনুপরিষ্কৃত আয় একটি—

- (ক) আয়
(খ) দায়
(গ) ব্যয়
(ঘ) সম্পদ

৪. হিসাব সমীকরণ হলো—

- I. $A = L + D$
II. $A = L + OE$
III. $A = L + (C + I - E - D)$

নিচের কোনটি সঠিক?

- (ক) I ও II
(খ) II ও III
(গ) I ও III
(ঘ) I, II ও III

৫. জনাব করিমের দায় ছিল ২০,০০০ টাকা এবং মালিকদের স্বত্ব ছিল ৩০,০০০ টাকা। তাঁর সম্পত্তি ছিল কত?

- (ক) ১০,০০০ টাকা
(খ) ২০,০০০ টাকা
(গ) ৩০,০০০ টাকা
(ঘ) ৪০,০০০ টাকা

৬. “জার্নেল” শব্দের উৎপত্তি হয়েছে—

- (ক) ফরাসি শব্দ থেকে
(খ) হিব্রি শব্দ থেকে
(গ) আরবি শব্দ থেকে
(ঘ) তুর্কি শব্দ থেকে

৭. জীবন বিমা প্রদানের সঠিক জাবেদা কোনটি?

- (ক) জীবন বিমা হি. ডেবিট, মালদান হি. ক্রেডিট
(খ) উত্তোলন হি. ডেবিট, মালদান হি. ক্রেডিট
(গ) ব্যাংক হি. ডেবিট, মালদান হি. ক্রেডিট
(ঘ) উত্তোলন হি. ডেবিট, মূলধন হি. ক্রেডিট

৮. কতবারি বাট্টা কোন বইতে লিপিবদ্ধ করা হয়?

- (ক) মু'ম্বরা মালদান বইতে
(খ) তিনঘরা মালদান বইতে
(গ) খুচরা মালদান বইতে
(ঘ) হিসাবজুক্ত হয় না।

৯. মালদান বইয়ের ব্যাংক কলামের ডেবিট উদ্ধৃত দ্বারা কী বোঝানো হয়?

- (ক) ব্যাংক হতে উত্তোলন
(খ) ব্যাংক জমার উদ্ধৃত
(গ) ব্যাংক চার্জ
(ঘ) ব্যাংক জমাভিত্তিক

১০. কোন সম্পত্তি সঠিক?

- (ক) ক্রয় বাট্টা ও গ্রাপ্য হিসাব
(খ) ক্রয় বাট্টা ও প্রদেয় হিসাব
(গ) বিক্রয় বাট্টা ও প্রদেয় হিসাব
(ঘ) ক্রয় বাট্টা এবং বিক্রয় বাট্টা

১১. হিসাববিজ্ঞানের কাঁচামাল কী?

- (ক) ঘটনা
(খ) লেনদেন
(গ) হিসাব
(ঘ) জাবেদা

H S Sagetion 2016

**Xin-She Yang, R. Simon
Sherratt, Nilanjan Dey, Amit Joshi**

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Line on Fire Happymon Jacob, 2018-12-24 The India Pakistan border in Jammu Kashmir has witnessed repeated ceasefire violations CFVs over the past decade As relations between India and Pakistan have deteriorated CFVs have increased exponentially It is imperative to gain a deeper understanding of these violations owing to their potential to not only cause a crisis but also escalate an ongoing one Line on Fire part of the Oxford International Relations in South Asia series postulates that the incorrect diagnosis of the reasons behind CFVs has led to wrong policies being adopted by both India and Pakistan to deal with the recurrent violations Using fresh empirical data and first hand accounts the volume attempts to understand the reason why CFVs continue to take place between India and Pakistan despite consistent efforts to reduce the tension between the two nations In doing so it recontextualizes and enriches the prevailing arguments in contemporary literature on escalating dynamics and unending ceasefire agreements between the two South Asian nuclear rivals

Computational Science and Its Applications - ICCSA 2016 Osvaldo Gervasi, Beniamino Murgante, Sanjay Misra, Ana Maria A. C. Rocha, Carmelo M. Torre, David Taniar, Bernady O. Apduhan, Elena Stankova, Shangguang Wang, 2016-07-01 The five volume set LNCS 9786 9790 constitutes the refereed proceedings of the 16th International Conference on Computational Science and Its Applications ICCSA 2016 held in Beijing China in July 2016 The 239 revised full papers and 14 short papers presented at 33 workshops were carefully reviewed and selected from 849 submissions They are organized in five thematical tracks computational methods algorithms and scientific applications high performance computing and networks geometric modeling graphics and visualization advanced and emerging applications and information systems and technologies

ICMLG2016-4th International Conference on Management, Leadership and Governance Dmitry Vasilenko and Natalia Khazieva, **Material Science And Environmental Engineering - The Proceedings Of 2016 International Workshop (Iwmsee2016)** Xingsheng Duan, 2016-07-21 The 2016 International Workshop on Material Science and Environmental Engineering IWMSEE2016 was held in Wuhan Hubei China from January 22nd to January 24th 2016 Out of the 214 submissions from various parts of the world only 85 papers were chosen by the Technical Program Committee IWMSEE2016 aims to bring together researchers engineers and students from the areas of Material Science and Environmental Engineering to share and discuss the output of their research and the progress made in the areas of Material Science and Engineering Environmental Protection and Sustainable Development Renewable Energy and Building Energy Saving Environmental Science and Engineering Modeling Simulation and Control System and Safety Management The conference program is extremely rich and profound and features high impact presentations of selected papers and additional ground breaking contributions All the selected papers demonstrate elements of originality significance and clarity for the purpose of this conference **CAA2016: Oceans of Data** Mieko Matsumoto, Espen Uleberg, 2018-12-31 A selection of 50 papers presented at CAA2016 Papers are grouped under the following headings Ontologies and Standards Field and

Laboratory Data Recording and Analysis Archaeological Information Systems GIS and Spatial Analysis 3D and Visualisation Complex Systems Simulation Teaching Archaeology in the Digital Age *Traumatic Brain Injury Rehabilitation, An Issue of Physical Medicine and Rehabilitation Clinics of North America* Blessen C. Eapen, David X. Cifu, 2017-04-13 This issue will focus on traumatic brain injury and will include articles on the following Pathophysiology of TBI Acute Management of Moderate Severe TBI Disorder of Consciousness Rehabilitation of Moderate Severe TBI Acute Diagnosis and Management of Concussion Rehabilitation of Persistent Symptoms after Concussion Chronic Traumatic Encephalopathy Unique Aspect of TBI in the Military and Veteran and many more

Artificial Intelligence and Evolutionary Computations in Engineering Systems Subhransu Sekhar Dash, Paruchuri Chandra Babu Naidu, Ramazan Bayindir, Swagatam Das, 2018-03-19 The book is a collection of high quality peer reviewed research papers presented in the International Conference on Artificial Intelligence and Evolutionary Computations in Engineering Systems ICAIECES 2017 The book discusses wide variety of industrial engineering and scientific applications of the emerging techniques Researchers from academia and industry have presented their original work and ideas information techniques and applications in the field of communication computing and power technologies

Rethinking the Color Line Charles A. Gallagher, 2022-01-20 Rethinking the Color Line helps make sense of how race and ethnicity influence aspects of social life in ways that are often made invisible by culture politics and economics Charles A Gallagher has assembled a collection of readings that are theoretically informed and empirically grounded to explain the dynamics of race and ethnicity in the United States Students will be equipped to confidently navigate the issues of race and ethnicity examine its contradictions and gain a comprehensive understanding of how race and ethnic relations are embedded in the institutions that structure their lives User friendly without sacrificing intellectual or theoretical rigor the Seventh Edition has been thoroughly updated to reflect the current debates and the state of contemporary U S race relations

Proceedings of Eighth International Congress on Information and Communication Technology Xin-She Yang, R. Simon Sherratt, Nilanjan Dey, Amit Joshi, 2023-07-25 This book gathers selected high quality research papers presented at the Eighth International Congress on Information and Communication Technology held at Brunel University London on 20-23 February 2023 It discusses emerging topics pertaining to information and communication technology ICT for managerial applications e governance e agriculture e education and computing technologies the Internet of Things IoT and e mining Written by respected experts and researchers working on ICT the book offers a valuable asset for young researchers involved in advanced studies The work is presented in four volumes

ECGBL 2017 11th European Conference on Game-Based Learning, 2017-10-05

Bilingual Language Development: The Role of Dominance Cornelia Hamann, Esther Rinke, Dobrinka Genevska-Hanke, 2019-09-20 It has long been established that bilingual speakers are rarely balanced in their languages so that one language is dominant The contributions to the Research Topic Bilingual Language Development The Role of Dominance focus on the potential effects of language dominance on the

competence and processing of bilinguals covering a large variety of language combinations and domains. Important aspects of such work are the interplay of L1 maintenance attrition and possible L2 dominance, the direction of cross linguistic influence, CLI or code mixing as well as the effects of bilingualism on cognitive development, each addressed in several contributions. However, such research presupposes a definition of dominance which is far from being settled. This gives rise to considerable differences in the operationalization of the concept across studies. The studies in this Research Topic present a multifaceted picture of the role of language dominance for L1 maintenance attrition, L2 development and CLI. Though a unified story cannot emerge for such a complex subject, interesting new venues are explored, including the impact of dominance shift during L1 re-exposure, comparisons of different types of bilingual groups or operationalization of dominance through experiential measures. The variety of approaches and results is in part owed to the many language combinations studied and the fact that bilingual children, adults and atypical speakers are investigated. This diversity constitutes the interest of this Research Topic.

The Next Phase in Heritage Language Studies: Methodological Considerations and Advancements Fatih Bayram, Maki Kubota, Sergio Miguel Pereira Soares, 2024-03-27. Over the past three decades, studies investigating heritage speaker (HS) linguistic competencies have shown time and again that despite being L1 or 2L1 native speakers of their home language, HS outcomes display variation across a wide spectrum of differences as compared to each other, other types of bilinguals as well as their monolingual peers. Studies have traditionally used mostly behavioral methodologies rooted in adjacent established fields, e.g. L1 acquisition, adult L2 acquisition, offering in addition to documenting and describing HS performance, important insights for linguistic theory and challenges related to home minority language maintenance, contact policy and more. A birds-eye view makes it clear that the methodologies one uses to tap into HSs' linguistic knowledge areas, if not more, are important than the phenomena under investigation, especially in light of how their unique experiences with their heritage and other languages are present across a continuum.

Mirages of Reform Steve L. Monroe, 2025-05-15. In *Mirages of Reform*, Steve L. Monroe argues that geopolitics and social connections between state and capital underpin the Arab world's uneven trade policies. Despite decades of international pressure, neoliberal trade policy reform in the Arab world has been varied, selective and often ineffective. Neoliberal trade policies have not deepened international trade in many of the region's markets. This book explains why. When the region's regimes have strong support from global powers and strong social connections to the industrial elite, they engage in extensive but deceptive trade policy reform. Behind an edifice of neoliberal trade policies, neopatrimonial forms of protectionism like tax evasion and noncompetitive procurement shield the socially connected from international competition and obstruct actual trade liberalization. Industrialists are less trustful of regime promises of neopatrimonial protectionism after reform when they have weak social connections to their regime and their regime has low support from global powers. They are more likely to defend existing protectionist policies under these conditions, resulting in less trade policy reform. Drawing on interviews, firm and industry level data and evidence from Jordan,

to Morocco Mirages of Reform reveals how international and domestic factors interact to shape the Arab world's rugged trade policy terrain Insightful and well researched this book imparts important lessons and warnings about the repercussions of economic reform in the region

Real World Psychology Catherine A. Sanderson, Karen R. Huffman, 2024-11-13 A comprehensive college level introduction to the field of psychology Real World Psychology Applications of Psychological Science provides a well balanced survey of the field with emphasis on scientific thinking and practical applications of psychological science that can expand enhance and change students experience of the world around them Every chapter engages students through illustrative examples and cases thought provoking questions and real psychological research Updated with recent research that underscores the importance and power of psychology in everyday life the fourth edition of Real World Psychology invites curiosity in a Why focused framework of special features Why Scientific Thinking Matters develops scientific thinking skills through examination of a hot topic or common belief and the research supporting or disproving different perspectives Why DEI Matters explores important topics in diversity equity and inclusion highlighting current research and its applications in effecting a more equitable society and Why Positive Psychology Matters demonstrates how psychological science helps identify the strengths and assets that contribute to health and a flourishing life Throughout this edition the authors pay careful and deliberate attention to issues of diversity equity and inclusion to ensure the representation of multiple perspectives and experiences so that all readers can find respect and a sense of belonging

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A Comprehensive Guide to Hidradenitis Suppurativa - EBook Vivian Y. Shi, Jennifer L. Hsiao, Michelle A. Lowes, Iltefat H.

Hamzavi,2021-10-20 Despite being a relatively straightforward clinical diagnosis recognition of hidradenitis suppurativa HS is highly variable and clinical management is challenging and complex Written by the world s leading experts in HS A Comprehensive Guide to Hidradenitis Suppurativa brings together up to date scientific evidence on the diagnosis patho mechanisms comorbidities and multi faceted medical and surgical interventions for this debilitating condition in one convenient reference Covers every aspect of this complex skin disorder etiology pathophysiology epidemiology medical alternative therapies a range of surgical options laser treatments and comorbidities Discusses specific patient populations such as children women of childbearing potential and pregnant and breastfeeding women Because HS has higher prevalence in people of skin of color this patient population is well documented in the text Offers insights into multi disciplinary care patient support and education patients at risk for rapid disease progression and clinical and translational research Features procedural videos covering laser therapies de roofing procedures excisions and closure techniques cryoinsufflation techniques and special wound care material selection and techniques Includes recent FDA approved drugs as well as those drugs and therapies that show future promise Identifies evidence gaps that provide a springboard to the future innovations in HS care to come Edited and authored by global experts who have co authored 2019 U S and Canadian guidelines on hidradenitis suppurativa

Cybersecurity for Industry 4.0 Lane Thames,Dirk Schaefer,2017-04-03 This book introduces readers to cybersecurity and its impact on the realization of the Industry 4 0 vision It covers the technological foundations of cybersecurity within the scope of the Industry 4 0 landscape and details the existing cybersecurity threats faced by Industry 4 0 as well as state of the art solutions with regard to both academic research and practical implementations Industry 4 0 and its associated technologies such as the Industrial Internet of Things and cloud based design and manufacturing systems are examined along with their disruptive innovations Further the book analyzes how these phenomena capitalize on the economies of scale provided by the Internet The book offers a valuable resource for practicing engineers and decision makers in industry as well as researchers in the design and manufacturing communities and all those interested in Industry 4 0 and cybersecurity

The Ecosystem of Kongsfjorden, Svalbard Haakon Hop,Christian Wiencke,2019-06-19 This book focuses in detail on all ecologically important aspects of the Kongsfjorden system such as the marine and atmospheric environment including long term monitoring Ecophysiology of individual species structure and function of the ecosystem ecological processes and biological communities The contributed articles include review articles and research articles that have a wider approach and bring the current research up to date This book will form a baseline for future work

Terrorist Recruitment and the International System Hanna Samir Kassab,2019-11-13 Recruitment is key to a terrorist network s survival strategy Steady enrollment is needed not just to fight against perceived injustice but to keep the network s grand strategy alive When a weak state fails to protect its territory and implement the rule of law because of corruption or incapacity it results in the creation of power vacuums Terrorist networks thrive within power vacuums and opportunistically

fill the space where a weak state could not maintain control This destabilizes the international system and forces great powers to intervene Historically interventions are ineffective in combatting terrorism and have actually increased recruitment through regional political destabilization Further interventions have drained the capabilities of states allowing for shifts in the distribution of power thus changing the international order Understanding recruitment mechanisms is key to developing strategies to combat recruitment in the short and long term Advanced Cooling Technologies and Applications S. M. Sohel Murshed,2019-01-30 Since conventional cooling techniques are increasing falling short of meeting the ever growing cooling demands of high heat generating devices thermal systems and processes advanced and innovative cooling technologies are of immense importance to deal with such high thermal management Hence this book covers a number of key topics related to advanced cooling approaches their performance and applications including Evaporative air cooling Spray impingement cooling Heat pump based cooling Modular cooling for photovoltaic plant Nucleate pool boiling of refrigerants Transient flashing spray cooling and application Compressor cooling systems for industry The book is aimed at a wide variety of people from graduate students and researchers to manufacturers who are involved or interested in the areas of thermal management systems cooling technologies and their applications **Experimental IR Meets Multilinguality, Multimodality, and Interaction** Patrice Bellot,Chiraz Trabelsi,Josiane Mothe,Fionn Murtagh,Jian Yun Nie,Laure Soulier,Eric SanJuan,Linda Cappellato,Nicola Ferro,2018-08-20 This book constitutes the refereed proceedings of the 9th International Conference of the CLEF Initiative CLEF 2018 jointly organized by Avignon Marseille and Toulon universities and held in Avignon France in September 2018 The conference has a clear focus on experimental information retrieval with special attention to the challenges of multimodality multilinguality and interactive search ranging from unstructured to semi structures and structured data The 13 papers presented in this volume were carefully reviewed and selected from 39 submissions Many papers tackle the medical ehealth and ehealth multimedia retrieval challenges however there are many other topics of research such as document clustering social biases in IR social book search personality profiling Further this volume presents 9 best of the labs papers which were reviewed as a full paper submission with the same review criteria The labs represented scientific challenges based on new data sets and real world problems in multimodal and multilingual information access In addition to this 10 benchmarking labs reported results of their yearlong activities in overview talks and lab sessions The papers address all aspects of information access in any modularity and language and cover a broad range of topics in the field of multilingual and multimodal information access evaluation

Unveiling the Magic of Words: A Report on "**H S Sagetion 2016**"

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