



নিম্নের প্রটীক: সরবরাহকৃত বহুমুখীত্বিত্ব অধীকার উত্তরপত্রের প্রদত্ত ত্রুটিক নম্বরের বিপরীতে প্রদত্ত বর্ণসম্বলিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বহু শব্দেই কলাম দ্বারা সম্পূর্ণ ভরতি কর। প্রতিটি প্রশ্নের মান ১।

প্রশ্নপত্রের কোনো প্রকার শাস্য/ভিত্তিক লেখা থাকবে না।

- ১। পুঞ্জীভূত অবচয় কোন ধরনের হিসাব?  
(ক) দায় (খ) আয়  
(গ) ব্যয় (ঘ) কল্পিত সম্পত্তি

- ২। ক্রয় জারবেনা থেকে জানা যায়—  
I. যেটি ক্রয়ের পরিমাণ  
II. ক্রয়ের হিসাবের পরিমাণ  
III. যেটি ব্যয় ক্রয়ের পরিমাণ

নিচের কোনটি সঠিক?  
(ক) I ও II  
(খ) I ও III  
(গ) II ও III  
(ঘ) I, II ও III

- ৩। বহুপক্ষিত সংস্থাপন ব্যয় মজুরি হিসাবে ভেঙে দেয়া হলো—এটি কোন ধরনের তুল্য?  
(ক) লেনদায় তুল্য (খ) ব্যয় পত্রের তুল্য  
(গ) নিরতিশীত তুল্য (ঘ) পরিপূরক তুল্য

- ৪। বিক্রয় ২০,০০০ টাকা, প্রত্যাশিত মজুরি ৫,৫০০, সমাপ্তি মজুরি ২,৫০০ টাকা, ক্রয় ১৫,০০০ টাকা এবং ক্রয় পরিকল্পনা ১,০০০ টাকা হলে বিক্রিত পণ্যের ব্যয় কত?  
(ক) ১০,০০০ টাকা (খ) ১৪,০০০ টাকা  
(গ) ১৭,০০০ টাকা (ঘ) ১৯,০০০ টাকা

- ৫। প্রতিজ্ঞা উদ্বৃত্ত নির্ণয়ে তুল্য হলে তা কোথায় করা পড়ে?  
(ক) অর্থ বিবরণীতে  
(খ) রেজিস্ট্রারে  
(গ) আর্থিক অবস্থার বিবরণীতে  
(ঘ) মালিকানা স্বত্ব বিবরণীতে

- ৬। অবিলম্বে দায় কী?  
(ক) সম্পদ (খ) ব্যয়  
(গ) দায় (ঘ) মালিকানা স্বত্ব

নিচের উদ্ভীপকটি পড় এবং ৭ ও ৮ নং প্রশ্নের উত্তর দাও:

এশেক্স কোং লিমিটেড এর নগদান এই অনুযায়ী ব্যয়কে ক্রয়ের উদ্বৃত্ত ৩০,৫০০ টাকা। ত্রুট ইশ্যু করা হয়েছে বিক্রি উপস্থাপিত হয়নি ৭,৫০০ টাকা। ব্যয়কে লগানো অবশ্যই করেছে ৬,০০০ টাকা এবং ব্যয়কে চার্জ কর্তন করেছে ২,০০০ টাকা যা নগদানবহুলক হয়নি।

- ৭। এশেক্স কোং লিমিটেড এর নগদান এই অনুযায়ী ব্যয়কে ক্রয়ের উদ্বৃত্ত কত?  
(ক) ২৭,৫০০ টাকা (খ) ২৯,২০০ টাকা  
(গ) ৩১,৫০০ টাকা (ঘ) ৪২,৫০০ টাকা

- ৮। এশেক্স কোং লিমিটেড এর নগদান এই অনুযায়ী ব্যয়কে ক্রয়ের উদ্বৃত্ত ২৫,০০০ টাকা হলে, নগদান এই অনুযায়ী উদ্বৃত্ত কত হবে?  
(ক) ১০,০০০ টাকা (খ) ২২,২০০ টাকা  
(গ) ৩৭,০০০ টাকা (ঘ) ৪১,০০০ টাকা

- ৯। হিসাবকাল শেষে সমাপ্তি পরিমাণ নিয়ে কোন হিসাবকে বন্ধ করা হয়?  
(ক) সম্পদ হিসাব  
(খ) দায় হিসাব  
(গ) মালিকানা স্বত্ব হিসাব  
(ঘ) ক্রয় হিসাব

- নিচের উদ্ভীপকটি পড় এবং ১০ ও ১১ নং প্রশ্নের উত্তর দাও:  
অতিথি ট্রায়ার ২০২২ সালের ১ জানুয়ারি তারিখে ১,৯০,০০০ টাকায় একটি মেশিন ক্রয় করে। মেশিনটির সংস্থাপন ব্যয় ১০,০০০ টাকা এবং ক্রয়ের শেষে মূল্য ৫,০০০ টাকা। বার্ষিক ১০% হারে ক্রয়সময় ক্রয়ের পদ্ধতিতে অবচয় ঘটিত করা হয়।

- ১০। ২০২২ সালের অবচয়ের পরিমাণ কত?  
(ক) ১৮,৫০০ টাকা (খ) ১৯,০০০ টাকা  
(গ) ১৯,৫০০ টাকা (ঘ) ২০,০০০ টাকা

- ১১। তিন বছর পর মেশিনটির পুত্রকমূল্য কত হবে?  
(ক) ১,০০,৫০০ টাকা  
(খ) ১,০৮,৫১০ টাকা  
(গ) ১,৪২,১০৫ টাকা  
(ঘ) ১,৪৫,৮০০ টাকা

- অবচয় নির্ধারণের কোন পদ্ধতিতে প্রথম বছর অবচয় সবচেয়ে বেশি হয়?  
(ক) পুনর্মূল্যায়ন পদ্ধতি  
(খ) উৎপাদন একক পদ্ধতি  
(গ) সরলরেখিক পদ্ধতি  
(ঘ) ক্রয়সময় ক্রয়ের পদ্ধতি

- ১২। ভাড়া প্রতি ১০০ টাকা রেজিস্ট্রারের ভেঙে দেয়া পণ্যে কতগুলো হয়েছে। একেই রেজিস্ট্রারের যোগদান—  
(ক) ভেঙে দেয়া ২০০ টাকা বেশি হবে  
(খ) ভেঙে দেয়া ২০০ টাকা কম হবে  
(গ) ভেঙে দেয়া ১০০ টাকা বেশি হবে  
(ঘ) ভেঙে দেয়া ১০০ টাকা কম হবে

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## **Table of Contents Hsc Accounting Question Paper 24**

1. Understanding the eBook Hsc Accounting Question Paper 24
  - The Rise of Digital Reading Hsc Accounting Question Paper 24
  - Advantages of eBooks Over Traditional Books
2. Identifying Hsc Accounting Question Paper 24
  - 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 Question Paper 24
  - User-Friendly Interface
4. Exploring eBook Recommendations from Hsc Accounting Question Paper 24
  - Personalized Recommendations
  - Hsc Accounting Question Paper 24 User Reviews and Ratings
  - Hsc Accounting Question Paper 24 and Bestseller Lists
5. Accessing Hsc Accounting Question Paper 24 Free and Paid eBooks
  - Hsc Accounting Question Paper 24 Public Domain eBooks
  - Hsc Accounting Question Paper 24 eBook Subscription Services
  - Hsc Accounting Question Paper 24 Budget-Friendly Options

- 
6. Navigating Hsc Accounting Question Paper 24 eBook Formats
    - ePub, PDF, MOBI, and More
    - Hsc Accounting Question Paper 24 Compatibility with Devices
    - Hsc Accounting Question Paper 24 Enhanced eBook Features
  7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Hsc Accounting Question Paper 24
    - Highlighting and Note-Taking Hsc Accounting Question Paper 24
    - Interactive Elements Hsc Accounting Question Paper 24
  8. Staying Engaged with Hsc Accounting Question Paper 24
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Hsc Accounting Question Paper 24
  9. Balancing eBooks and Physical Books Hsc Accounting Question Paper 24
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Hsc Accounting Question Paper 24
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Hsc Accounting Question Paper 24
    - Setting Reading Goals Hsc Accounting Question Paper 24
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Hsc Accounting Question Paper 24
    - Fact-Checking eBook Content of Hsc Accounting Question Paper 24
    - 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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