

বহুনির্বাচনি অজীকা

হিসাববিজ্ঞান

প্রথম পত্র

[২০২৩ সালের সিলেবাস অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

2 5 3

সেট :

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[বিশেষ নোট: সববরাহকৃত বহুনির্বাচনি অজীকার উত্তরপত্রে প্রদত্ত ত্রৈমাসিক বছরের বিপরীতে প্রাপ্ত কর্তৃপক্ষিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বলা পর্যন্ত কলাম দ্বারা সম্পূর্ণ করতে কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রে কোনো প্রকার দাগ/চিহ্ন দেয়া যাবে না।

১. ব্যাংকে জমাতিবিক উত্তোলন বুঝায়—

- ব্যাংকে বিবর্তনীয় ডেবিট ব্যালেন্স
- ব্যাংকে বিবর্তনীয় ডেবিট ব্যালেন্স
- নগদান বইয়ের ডেবিট ব্যালেন্স

নিচের কোনটি সঠিক?

- I ও II
- I ও III
- II ও III
- I, II ও III

২. হিসাবরক্ষকের কোন দায়িত্ব ঐচ্ছিক?

- জাবেদা
- খতিয়ান
- রেজিস্ট্রার
- কার্পাস

৩. NSF চেক ব্যাংকে সমন্বয় বিবর্তনীয় উত্তরে প্রদর্শিত হয়।

- নগদান বইয়ের ব্যাংকে উত্তরে সত্যে বোলে
- নগদান বইয়ের ব্যাংকে উত্তরে সত্যে বোলে
- ব্যাংকে বিবর্তনীয় উত্তরে সত্যে বোলে
- ব্যাংকে বিবর্তনীয় উত্তরে সত্যে বোলে

৪. জনস্বাস্থ্য মন্ত্রণালয় এর ২০২২ সালে বিজ্ঞাপন খরচ ছিলো ৩০,০০০ টাকা। তিনি ২০,০০০ টাকার পণ্য কিনাযুগে বিতরণ করেন যা হিসাবকৃত হয়নি। মোট বিজ্ঞাপন খরচের

ক) আশে বিলম্বিত করা হলে বিলম্বিত বিজ্ঞাপনের পরিমাণ কত?

- ৭,৫০০ টাকা
- ১২,৫০০ টাকা
- ২২,৫০০ টাকা
- ৩৭,৫০০ টাকা

৫. নিচের কোনটি বিলম্বিত মূল্যবোধবোধীয় ব্যাংক?

- বিজ্ঞাপন
- বকেয়া বেতন
- অবসর
- অগ্রিম বিমা

৬. অবসর হলো—

- ব্যয় কটন প্রতিভা
- স্বাধীন সম্পত্তি কটন প্রতিভা
- ব্যয় কটন প্রতিভা

নিচের কোনটি সঠিক?

- I ও II
- I ও III
- II ও III
- I, II ও III

৭. নিচের কোনটি প্রত্যক্ষ খরচ?

- ভাড়া খরচ
- মজুরি খরচ
- কমিশন খরচ
- বিজ্ঞাপন খরচ

৮. অনুপরিষ্কৃত আয় কোন হিসাব?

- সম্পদ
- দায়
- আয়
- ব্যয়

৯. "পাওনসহকে পরিশোধ"—হিসাব সমীকরণে কী প্রকার পদ্ধতি?

- সম্পদ ও মালিকানা স্বত্ব বাড়বে
- সম্পদ কমেবে ও দায় কমেবে
- সম্পদ কমেবে ও মালিকানা স্বত্ব কমেবে
- দায় কমেবে ও মালিকানা স্বত্ব বাড়বে

১০. বিক্রয় জাবেদা নিচের কোনটি ব্যবহার করা হয়?

- ডেবিট নেট
- ক্রেডিট নেট
- ডেবিট অউচার
- চালান

১১. বিক্রয় উদ্দেশ্যে আসবাবপত্র ক্রয় করা হলে নিচের কোন হিসাবটি ডেবিট হবে?

- আসবাবপত্র হিসাব
- ক্রয় হিসাব
- অফিস খরচ হিসাব
- গ্রাণ্ড হিসাব

নিচের উদাহরণটি পড় এবং ১২ ও ১৩ নং প্রশ্নের উত্তর দাও:

সন্নিহিত ট্রেন্ডার্স ১ মার্চ ২০২২, ১০,০০০ টাকার পণ্য ১০% বণ্টন ব্যতিক্রম ক্রয় করে। ১০ মার্চ উক্ত প্রদত্ত হিসাবের অবশিষ্ট ২% বণ্টন পরিশোধ করে।

১২. সন্নিহিত ট্রেন্ডার্স-এর হিসাবকৃত বণ্টন পরিমাণ কত?

- ৯০ টাকা
- ১০০ টাকা
- ১০০ টাকা
- ২০০ টাকা

১৩. অবশিষ্ট দায়ের পরিমাণ কত?

- ৯,৫০০ টাকা
- ৯,৫৯০ টাকা
- ৯,০০০ টাকা
- ৯,১০০ টাকা

[পর পৃষ্ঠা প্রদত্ত]

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## **Table of Contents Hsc Question Paper 2chittagong Board**

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

6. Navigating Hsc Question Paper 2chittagong Board eBook Formats
  - ePub, PDF, MOBI, and More
  - Hsc Question Paper 2chittagong Board Compatibility with Devices
  - Hsc Question Paper 2chittagong Board Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Hsc Question Paper 2chittagong Board
  - Highlighting and Note-Taking Hsc Question Paper 2chittagong Board
  - Interactive Elements Hsc Question Paper 2chittagong Board
8. Staying Engaged with Hsc Question Paper 2chittagong Board
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Hsc Question Paper 2chittagong Board
9. Balancing eBooks and Physical Books Hsc Question Paper 2chittagong Board
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Hsc Question Paper 2chittagong Board
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Hsc Question Paper 2chittagong Board
  - Setting Reading Goals Hsc Question Paper 2chittagong Board
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Hsc Question Paper 2chittagong Board
  - Fact-Checking eBook Content of Hsc Question Paper 2chittagong Board
  - 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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