নবম অধ্যায় : আর্থিক বিবরণী	
বিশাস আয় বিবরণী ও এব প্রস্তুত প্রশাসী	মোট মুলাকার পরিমাণ নির্ণয় (মাজে ১৫, মি জে ১৭, ১৬, কু জে ১৫, মাজে ১৭, ১৫, মি জে ১৯, ১৭, ১৬, ১৫, ব জে ১৭, ১৫) নিট মুলাকার পরিমাণ নির্ণয় (মা জে ১৮, ১৭, ১৫, মা জে ১৭, ১৬, ১৫; মি জে ১৮, কু জে ১৬, ১৫; ম জে ১৭, ১৫; মা জে ১৮, ১৫, ১৫; মা জে ১৮, ১৫; মা জে ১৮, ১৫; মা জে ১৮, ১৫; মা জে ১৮, ১৫; মা জা ৯৮; মা জা ৯০;
মালিকানা সত্ব বিবক্ষী ও এর প্রস্তুত প্রণালি	মালিকানা স্বত্ধ বিবরণী গ্রন্থতকরণ (ল. কো. ১৮, ১৭, দি. কো. ১৭, কু. কো. ১৮, ১৭, ১৫:৪. কো. ১৮, ১৭, ১৬: দি লো. ১৭, ১৬, ১৫: ম. মে. ১৭, ১৬, ১৫: ম. মো. ১৮/
আর্থিক অবস্থার বিবরণী ও এর প্রস্তুত প্রণালী	আর্থিক অবস্থার বিবরণী তৈরিকরণ /ল. লো.১৯, ১৮, ১৬, ১৫, ল. লো.১৮, ১৭, ১৫, দি. লো.১৮, ১৭, ১৬, কু. লো.১৮, ১৭, ১৫, ছ. লো.১৮, ১৬, ১৫, দি. লো.১৮, ১৫, ছ. লো.১৮, ১৭, ১৬, ১৫, জ. জ. ৯৯, ১৮, ১৫/ চলাতি সম্পদ ও চলতি দায়ের পার্থক্য নিজ্ঞপন /ল. লো.১৭, কিলো.১৯, চলো.১৯, ১৫, ছ. লো.১৬, ১৫/
	*** দশম অধ্যায় : একতরফা দাখিলা পদ্ধতি
আরম্ভিক ও সমাপনী মূলধন নির্ণয়	আবহিক ও সমাপনী মূলধন নির্ণয়। (ফ. জো.১৯, ১৮, ১৭, ১৫: বা কো.১৮, জি. জো.১৯, ১৮, ১৭, ২০, কু কো. ১৮, ১৫: হ কো.১৮, ১৭, ১৬: বি বো.১৮, ১৬: ম. আ.১৯, ১৮; ১৫: ব বো.১৮, ১৭, ১৬/ *** আবহিক জাবেদা দাবিলা দাও। (ফ. জো.১৯, হ বো.১৮, ১৭, ১৬: বি বো.১৮, ১৬: ব বো.১৮, ১৫/ *** সমস্বয়ী জাবেদা দাবিলা দাও। (জ. জো.১৯, ১৮, ১৭, ১৬: বি বো.১৫, ১৭/
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একতরকা দাখিলা পছতিতে বৈহয়িক বিবরণী প্রস্তুতকরণ	ব্যবসাহের বৈষ্ট্রিক বিবৃত্তি প্রস্তুকরণ /গ্রেল ১৮, ১৬, জ লে ১৮, ১৭, ১৫, জ লে ১৮, ১৬, ৯৫, ৯৫, ১৮, ১৬, ১৫, জ লে ১৮, ১৬, ১৫, ১৫, ১৫, ১৫, ১৫, ১৫, ১৫, ১৫, ১৫, ১৫
	টেস্ট পরীক্ষার প্রশ্নের বিশ্লেষণ ও সাজেশন
অধ্যায়–১ : হিসাব	

অধ্যায়-১ : হিসাববিজ্ঞান পরিচিতি সৃজনশীল রচনামূলক

- মি বাদল একজন ব্যবসায়ী । জানুহারি ২০১৮ সালে ভার ব্যবসাহে
 সংঘটিত লেনদেনসমূহ নিমুক্তল :
 - জানু ১ নগদ ২,০০,০০০ টাকা; ব্যাংক ব্যালেশ ৫০,০০০ টাকা এবং ৭০,০০০ টাকা মূল্যের আলমারি নিয়ে ব্যবসায় ভক্ত করেন।
 - ' ৫ ব্যাংক থেকে উদ্রোলন ১০,০০০ টাকা।
 - " ৮ পণা ক্রয় ৩০,০০০ টাকা, বাবসায়িক বাটা ১০%।
 - ্ ৯ পণা বিক্রনা ১,০০,০০০ টাকা (নগদ ৪০%, চেকে ৩০%)।
 - " ১২ AB ব্যাংক খেকে ঋণ গ্রহণ ৫০,০০০ টাকা।
 - ১৮ আসবাৰপদেৱৰ অৰচয় ৩,০০০ টাকা।
 - ় ২৩ মালিকের ব্যক্তিশত খরচ ব্যক্ষার থেকে প্রদান ৮,০০০ টাকা।
 - ত ভাড়া পরিশোধ ৭,০০০ টাকা।
 - /রাজউক উত্তরা মতেশ কংশল, নাকা/ (ক) মুনাফা জাতীয় ব্যয়ের পরিমাণ নির্ণয় করো। ২
 - (4) CHATE CT, A = L + OE
 - (গ) যথায়থ ছক ব্যবহার করে হিসাবের শ্রেণিবিভাগ দেখাও। ৪ শাহেদ আহমদ ২০১৭ সালের ১ জানুয়ারি ভারিখে নগদ ১,০০,০০০ টাকা, ৫০,০০০ টাকার আসবাবপত্র, ১০,০০০
 - ১,০০,০০০ টাকা, ৫০,০০০ টাকার আসবাবপর, ১০,০০০ টাকার বাহক কণ নিয়ে ব্যবসায় তক করেন। উক্ত মাসে ভার ব্যবসায়ে নিদ্ধোক্ত লেনদেনকলো সম্পন্ন হয়েছিল।
 - আপু. ২ সগদে পণ্য ক্রম্ম ৫,০০০ টাকা।
 - " ৫ বাকিতে পণ্য বিক্রম ১০,০০০ টাকা।
 - " ৭ মালিক কারবারে ১০,০০০ টাকা অতিরিক্ত মূলধন প্রদান করলেন।
 - ১০ কর্মচারীদের বেতন নগদে প্রদান ৫,০০০ টাকা।
 - ্ হও প্রদেশ হিসাব পরিশোধ করা হলো ৩,০০০ টাকা। (শিলেট সরকারি কলেজ)
 - ক) প্রারম্ভিক মৃলধনের পরিমাণ কত টাকা।

- অানুয়ারি ২ থেকে আনুয়ারি ১০ তারিখ পর্যন্ত লেনদেনসমৃহ থেকে আধুনিক পদ্ধতিতে প্রকৃতিসহ হিসাবখাত নির্দয় করে। ৪
- (গ) লেনদেনগুলার প্রভাব হিসাব সমীকরণে দেখাও এবং সমীকরণটি প্রযাণ করো।
- জনাব মোহনা ২০১৮ সালের ১ জুলাই তারিখে ৮০,০০০ টাকা কণসহ নগদ ২,০০,০০০ টাকা; ৫০,০০০ টাকার পণ্যন্তব্য নিয়ে ব্যবসায় আরম্ভ করেন। জুলাই মাসে তার ব্যবসায়ে নিম্নোক লেনদেনগুলো সংঘটিত হয়:

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জুলাই ৫ যন্ত্রপাতি ক্রম'ড০,০০০ টাকা।

- " ১০ পণা ক্রম ৪০,০০০ টাকা এর মধো ন্দাদ প্রদান ১৫,০০০ টাকা।
- " ১৪ মনিহারি ক্রম ৫,০০০ টাকা।
- " ২০ পণ্য বিক্ৰয় ৫৫,০০০ টাকা এবং ২৫,০০০ টাকা নগদ পাওয়া পেল।
- " ২২ উপভাড়া পাওয়া গেল ৪,০০০ টাকা।
 - ২৫ ছেলের স্কুলের বেডন প্রদান ২৫,০০০ টাকা।
- ২৮ জুলাই ১০ তারিখের ধাবে ক্রয়ের দেনা ৫% বায়ায় পরিশোধ করা হরো।
- " ৩০ অফিস ভাড়া প্রদান ১৫,০০০ টাকা।
- (ক) প্রারম্ভিক মৃলধনের পরিমাণ নির্ণয় করো।
- জুলাই ১, ১০, ২০ ও ২৮ তারিবের লেনদেনতলো নিয়ে প্রমাণ করো থে, A = L + OE ।
- (গ) জুলাই মাস পেষে মালিকানা স্বত্বের পরিমাণ নির্ণয় করে। বহুনির্বাচনি প্রশ্ন ও উত্তর
- নিচের কোনটি হিসাব সমীকরণের বর্ধিত রূপ? /সকল বোর্ড ১৮: ল.
 বে: ১৬, চ. বো. ১৫/
 - ক. সম্পদ = দার + মুলখন আয় + খরচ উত্তোলন
 - थ. मञ्जम = माग्र + मृत्यम + आग्र चत्र উर्द्यालम
 - গ. সম্পদ = দায়- মূলধন- আয় + খরচ + উত্তোলন উপ্তর : ৰ
 - য়, সম্পদ = দায় মূলধন + আয় খরচ + উত্তোলন

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