

গুরুত্ব : সরবরাহকৃত বহুনির্বাচনি অজীকার উত্তরপত্রের প্রত্যেক প্রশ্নের ক্রমিক নম্বরের বিপরীতে প্রদত্ত বর্ণসংলিখিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বলা পয়েন্ট কলম দ্বারা সম্পূর্ণ ভরাট কর। প্রতিটি প্রশ্নের মান ১।

প্রশ্নপত্রের কোনো প্রকার দাণ/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
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(গ) প্রারম্ভিক জের (ঘ) সমাপনী জের
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(খ) বিক্রয় জাবেদা
(গ) প্রকৃত জাবেদা
(ঘ) নগদ প্রাপ্তি জাবেদা
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(গ) বহিষ্কৃত (ঘ) আয়কর
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(গ) প্রারম্ভিক দাখিলা (ঘ) সমাপনী দাখিলা
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(গ) খতিয়ান উত্তর নির্ণয়ে তুল
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(খ) মূলধনভাজাতীয় আয়-ব্যয়
(গ) মূল্যভাজাতীয় প্রাপ্তি
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(ক) হিসাববিজ্ঞানের ভিত্তি
(খ) হিসাবরক্ষণের ভিত্তি
(গ) হিসাব সমীকরণের ভিত্তি
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(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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