

Jashore Board

বহুনির্বাচনি অধীক্ষা

হিসাববিজ্ঞান

প্রথম পত্র

[২০২৩ সালের বিশেষ অধুসারী]

সময়—৩০ মিনিট

স্থান—৩০

বিষয় কোড : 2 5 3

সেট :

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দ্রষ্টব্য: সরবরাহকৃত বহুনির্বাচনি অধীক্ষার উত্তরণের প্রস্তাব জনিক নথ্যের বিশদীতে প্রদত্ত নির্দেশনিত মূল্যবান হতে সঠিক/গণ্যযোগ্য উত্তরের মূল্যই হল পয়েন্ট কালম্বয় দ্বারা সম্পূর্ণ ভরতি কর। প্রতিটি প্রশ্নের মান ১। সকল প্রশ্নের উত্তর দিতে হবে।

প্রশ্নপত্রের কোনো প্রকার মার্শ/চিহ্ন দেয়া যাবে না।

১। হিসাব সমীকরণের বর্ধিত রূপ কোনটি?

- (ক) $A = L + (C - R + E - D)$
 (খ) $A = L + (C + R - E - D)$
 (গ) $A = L - (C - R + E - D)$
 (ঘ) $A = L - (C + R - E + D)$

২। পাওনাদারকে পরিণোদ করা হলে হিসাব সমীকরণের উপর কী প্রভাব পড়বে?

- (ক) সম্পদ হ্রাস ও স্বত্বস্বিকার হ্রাস
 (খ) সম্পদ বৃদ্ধি ও সম্পদ হ্রাস
 (গ) সম্পদ বৃদ্ধি ও দায় বৃদ্ধি
 (ঘ) সম্পদ হ্রাস ও দায় হ্রাস

৩। "অনুপরিষ্কৃত আয়" কোন ধরনের হিসাব?

- (ক) সম্পদ হিসাব
 (খ) দায় হিসাব
 (গ) মালিকদের স্বত্ব হিসাব
 (ঘ) আয় হিসাব

৪। মালিকের ব্যক্তিগত অর্থ দ্বারা কারবারের কর্মসূচির বেকন প্রকাশ করা হলে, সঠিক জায়েদা দাখিল হবে কোনটি?

- (ক) বেকন হিসাব ডেবিট ও নথ্যন হিসাব ডেবিট
 (খ) বেকন হিসাব ডেবিট ও মূলধন হিসাব ক্রেডিট
 (গ) বেকন হিসাব ডেবিট ও উদ্বোধন হিসাব ডেবিট
 (ঘ) মূলধন হিসাব ডেবিট ও বেকন হিসাব ক্রেডিট

৫। নগদ প্রাপ্তি ও নগদ প্রদান জায়েদা প্রভাবের মাধ্যমে জানা যায়—

- I. মোট নগদ প্রাপ্তির পরিমাণ
 II. মোট নগদ প্রদানের পরিমাণ
 III. মোট ব্যয়কে জমাক্রিয়ের পরিমাণ

নিচের কোনটি সঠিক?

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

৬। কোন জায়েদা দাখিলের মাধ্যমে আয়-ব্যয় হিসাব বন্ধ করা হয়?

- (ক) প্রারম্ভিক দাখিল
 (খ) স্থানান্তর দাখিল
 (গ) সমন্বয় দাখিল
 (ঘ) সমাপনী দাখিল

৭। বিপরীত দাখিল কখন দেওয়া হয়?

- (ক) হিসাবকালের প্রথম তারিখে
 (খ) হিসাবকালের মাঝামাঝি তারিখে
 (গ) হিসাবকালের শেষ তারিখে
 (ঘ) সমন্বয় দাখিলের তারিখে

নিচের উদাহরণটি পড়ো এবং ৮ ও ৯নং প্রশ্নের উত্তর দাও :

নি. অরিনের জামুচরি ১ তারিখে হিসাবের উদ্বৃত্ত ছিল হাতে নগদ ১,০৫,০০০ টাকা; ব্যয়কে জমা ১,১০,০০০ টাকা, অসমবন্দ ১,১৫,০০০ টাকা; মজুদ পত্র ১,২০,০০০ টাকা, প্রস্তাব হিসাব ৩০,০০০ টাকা ও বাকী বেকন ১৮,০০০ টাকা।

৮। ১ জামুচরি তারিখে নি. অরিনের মোট সম্পদ কত টাকা?

- (ক) ৩,৯৯,০০০
 (খ) ৪,১৭,০০০
 (গ) ৪,০২,০০০
 (ঘ) ৪,৫০,০০০

৯। নি. অরিনের প্রারম্ভিক মূলধন কত টাকা?

- (ক) ৫১,০০০
 (খ) ২,১৫,০০০
 (গ) ৩,৯৯,০০০
 (ঘ) ৪,৫০,০০০

১০। প্রতিরূপের উদ্বৃত্ত নির্ণয়ে ভুল হলে তা কোথায় ধরা পড়বে?

- (ক) রেওয়ান্স টেবিল পুরে
 (খ) রেওয়ান্স টেবিল পরে
 (গ) আয় বিবরণীতে
 (ঘ) আর্থিক অবস্থার বিবরণীতে

১১। মূলধন জাতীয় আয় কোনটি?

- (ক) পণ্য জন্ম
 (খ) মজুরি ব্যয়
 (গ) পণ্য বিক্রয়
 (ঘ) অসমবন্দ বিক্রয়

১২। হিসাব চক্রের কোন দাপটি ঐকিক?

- (ক) জায়েদা
 (খ) প্রতিরূপ
 (গ) রেওয়ান্স
 (ঘ) কার্গো

১৩। ব্যয়কে সমন্বয় বিবরণী কে প্রস্তুত করেন?

- (ক) ব্যয়কে
 (খ) কণ প্রকীর্ণ
 (গ) আমানতকারী
 (ঘ) পাওনাদার

[পর পৃষ্ঠা দ্রষ্টব্য]

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LP Steffe



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Table of Contents Accounting 1st Paper 2chittagong Board

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

- ePub, PDF, MOBI, and More
- Accounting 1st Paper 2chittagong Board Compatibility with Devices
- Accounting 1st Paper 2chittagong Board Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting 1st Paper 2chittagong Board
 - Highlighting and Note-Taking Accounting 1st Paper 2chittagong Board
 - Interactive Elements Accounting 1st Paper 2chittagong Board
- 8. Staying Engaged with Accounting 1st Paper 2chittagong Board
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting 1st Paper 2chittagong Board
- 9. Balancing eBooks and Physical Books Accounting 1st Paper 2chittagong Board
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting 1st Paper 2chittagong Board
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting 1st Paper 2chittagong Board
 - Setting Reading Goals Accounting 1st Paper 2chittagong Board
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting 1st Paper 2chittagong Board
 - Fact-Checking eBook Content of Accounting 1st 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
 - Interactive and Gamified eBooks

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