

বহুনির্বাচনি অতীক্ষা

হিসাববিজ্ঞান

[২০২১ সালের নিম্নবস অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

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[বিশেষ নোট : সববহুমুখী বহুনির্বাচনি অতীক্ষার উত্তরপত্রের প্রত্যেক প্রশ্নের বিপরীতে প্রদত্ত বহুনির্বাচিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বল পয়েন্ট কলাম দ্বারা সম্পূর্ণ ভরাট কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রের কোনো প্রকার দাণ্ড/চিহ্ন দেয়া যাবে না।

- ১। চলমান জের হতে হিসাবের জের কখন জানা যায়?  
(ক) যে কোনো সময়ে (খ) মাস শেষে  
(গ) বছর শেষে (ঘ) নির্দিষ্ট সময় শেষে
- ২। আয় হিসাবসমূহ সর্বদা কোন জের প্রকাশ করে?  
(ক) ডেবিট জের (খ) ক্রেডিট জের  
(গ) প্রারম্ভিক জের (ঘ) সমাপনী জের
- ৩। "বিজ্ঞানের নিকট পণ্য বিক্রয়" পেনসেনটি নিচের কোন বইতে লিপিবদ্ধ করা হয়?  
(ক) বিক্রয়ফেরত জাবেদা  
(খ) বিক্রয় জাবেদা  
(গ) প্রকৃত জাবেদা  
(ঘ) নগদ প্রতি জাবেদা
- ৪। নিচের কোন হিসাবটি বেওয়ারিসের ক্রেডিট নিকে বসে?  
(ক) আন্তঃফেরত (খ) প্রদত্ত ঋণ  
(গ) বহিঃফেরত (ঘ) আয়কর
- ৫। তুলতি বছরের আয়-ব্যয় পরকর্তী বছরে আন্তর্ভুক্তি রেখে ক্রেডিট নিচের কোনটি প্রয়োজন?  
(ক) সমন্বয় দাখিলা (খ) কার্বপত্র  
(গ) প্রারম্ভিক দাখিলা (ঘ) সমাপনী দাখিলা
- ৬। নিচের কোন তুলতি থাকে সন্তোষ রেওয়ারিসিল নিলে যায়?  
(ক) টাকার অংক তুল  
(খ) ডেবিট ক্রেডিট যোগফল নির্ণয়ে তুল  
(গ) বর্তমান উত্তর নির্ণয়ে তুল  
(ঘ) নীতিগত তুল
- ৭। পেনসেন সংশ্লিষ্ট হওয়ার সাথে সাথে কোন বইতে লিপিবদ্ধ করা হয়?  
(ক) বর্তমান (খ) বেওয়ারিসিল  
(গ) জাবেদা (ঘ) নগদান বই
- ৮। ব্যবসায়ে ব্যয় বৃদ্ধি পেলে নিচের কোনটি ঘটে?  
(ক) দায়-হ্রাস পায়  
(খ) মালিকানা স্বত্ব বৃদ্ধি পায়  
(গ) মালিকানা স্বত্ব-হ্রাস পায়  
(ঘ) দায় বৃদ্ধি পায়
- ৯। ক্রেডিট নোট কে তৈরি করেন?  
(ক) ক্রেতা (খ) বিক্রয়কর্তা  
(গ) সরানিকারক (ঘ) ব্যবস্থাপক
- ১০। "বিক্রয়ের উদ্দেশ্যে আসবাবপত্র ক্রয়"—এখানে কোন হিসাবকে ডেবিট করতে হবে?  
(ক) আসবাবপত্র হিসাব (খ) নগদান হিসাব  
(গ) বিক্রয় হিসাব (ঘ) ক্রয় হিসাব
- ১১। বিশদ আয় বিবরণীতে লিপিবদ্ধ হয় নিচের কোনটি?  
(ক) মূলধনজাতীয় আয়-ব্যয়  
(খ) মূলধনজাতীয় আয়-ব্যয়  
(গ) মূলধনজাতীয় প্রতি  
(ঘ) মূলধনজাতীয় প্রদান
- ১২। "মুতাবিকা দাখিলা পদ্ধতিতে মেট্রি ডেবিট ও মেট্রি ক্রেডিটের টাকার অংক সমান"। এই ধারণাই—  
(ক) হিসাববিজ্ঞানের ভিত্তি  
(খ) হিসাবরক্ষণের ভিত্তি  
(গ) হিসাব সমীকরণের ভিত্তি  
(ঘ) উৎপাদন ব্যয়ের ভিত্তি
- ১৩। বহিঃফেরত দ্বারা নিচের কোনটি তৈরি করা হয়?  
(ক) ক্রেডিট নোট (খ) ডেবিট নোট  
(গ) ডেবিট ভাউচার (ঘ) ক্রেডিট ভাউচার
- নিচের অনুচ্ছেদটি পড়ে ১৪ ও ১৫ নং প্রশ্নের উত্তর দাও-  
জনাব জাকির নগদ ১০,০০০ টাকা নিজে একটি ব্যবসায় আরম্ভ করেন। মাস শেষে দেখা যায় তিনি কারবার থেকে নগদ ১,৫০০ টাকা এবং ৫০০ টাকার পণ্য উত্তোলন করেছেন।
- ১৪। উক্ত মাসে জনাব জাকিরের স্বত্বাধিকারের পরিমাল কত টাকা?  
(ক) ২,০০০ (খ) ৮,০০০  
(গ) ১০,০০০ (ঘ) ১২,০০০
- ১৫। "নগদ মূলধন আনয়ন"-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

[পর পৃষ্ঠা নোট]

# Question Out Ssc

**H Kauffman**



**Question Out Ssc:**

The Top Books of the Year Question Out Ssc The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the fascinating narratives that have enthralled audiences this year. The Must-Read : Colleen Hoovers "It Ends with Us" This poignant tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Question Out Ssc : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Question Out Ssc : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and gripping novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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