

বহুনির্বাচনি অতীক্ষা

হিসাববিজ্ঞান

[২০২১ সালের নিম্নলিখিত অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

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সেট :

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[বিশেষ নোট : সববহুমুখী বহুনির্বাচনি অতীক্ষার উত্তরপত্রের প্রত্যেক প্রশ্নের বিপরীতে প্রদত্ত বহুনির্বাচনিত 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 রেওয়ামিলের ক্রেডিট সিকে 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 সন্ত্রেও রেওয়ামিল 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) রেওয়ামিল  
(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) মুনাফাজাতীয় আয়-ব্যয়  
(খ) মূলধনজাতীয় আয়-ব্যয়  
(গ) মুনাফাজাতীয় প্রতি  
(ঘ) মূলধনজাতীয় প্রদান
- ১২। "মুতাবা 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 স্বত্বাবিকারের পরিমাণ 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

**Karin Nielsen-Saines**



**Question Out Ssc:**

## Unveiling the Magic of Words: A Overview of "Question Out Ssc"

In some sort of defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "Question Out Ssc," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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### Table of Contents Question Out Ssc

1. Understanding the eBook Question Out Ssc
  - The Rise of Digital Reading Question Out Ssc
  - Advantages of eBooks Over Traditional Books
2. Identifying Question Out Ssc
  - 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 Question Out Ssc
  - User-Friendly Interface
4. Exploring eBook Recommendations from Question Out Ssc
  - Personalized Recommendations
  - Question Out Ssc User Reviews and Ratings

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