

[বিশেষ নোট : সববতীকৃত বহুনির্বাচনি অধীক্ষার উত্তরপত্রে প্রশ্নের ক্রমিক নম্বরের বিপরীতে প্রদত্ত বহুনির্বাচিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বল পয়েন্ট কলাম দ্বারা সম্পূর্ণ ভরতি কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রে 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। "বিত্ত্যমের নিকট পণ্য বিক্রয়" পেনডেনটি নিচের কোন বইতে লিপিবদ্ধ করা হয়?  
(ক) বিক্রয়ফেরত জাবেদা  
(খ) বিক্রয় জাবেদা  
(গ) প্রকৃত জাবেদা  
(ঘ) নগদ প্রাপ্তি জাবেদা

- ৪। নিচের কোন হিসাবটি রেওয়ামিলের ডেবিট সিকে বসে?  
(ক) আন্তঃফেরত (খ) প্রদত্ত ঋণ  
(গ) বহিঃফেরত (ঘ) আদায়

- ৫। তুলতি বছরের আয়-ব্যয় পরবর্তী বছরে অতীতকৃত রেখকরে নিচের কোনটি প্রয়োজন?  
(ক) সমন্বয় দাখিলা (খ) কার্যপত্র  
(গ) প্রারম্ভিক দাখিলা (ঘ) সমাপনী দাখিলা

- ৬। নিচের কোন তুলতি থাকে সন্তোষ রেওয়ামিল মিলে যায়?  
(ক) টাকার অংক তুল  
(খ) ডেবিট ক্রেডিট মোটাকল নির্ণয়ে তুল  
(গ) খতিয়ান উত্তর নির্ণয়ে তুল  
(ঘ) নীতিগত তুল

- ৭। পেনডেন সংঘটিত হওয়ার সাথে সাথে কোন বইতে লিপিবদ্ধ করা হয়?  
(ক) খতিয়ান (খ) রেওয়ামিল  
(গ) জাবেদা (ঘ) নগদান বই

- ৮। ব্যবসায় 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 নেট কে তৈরি করেন?  
(ক) ক্রেতা (খ) বিক্রেতা  
(গ) রপ্তানিকারক (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 প্রাপ্তি  
(ঘ) মূলধনজাতীয় প্রদান

- ১২। "দুতরফা দাখিলা পদ্ধতিতে যেটি ডেবিট ও যেটি ক্রেডিটের টাকার অংক সমান"। এই দাবী—  
(ক) হিসাববিজ্ঞানের ভিত্তি  
(খ) হিসাবরক্ষণের ভিত্তি  
(গ) হিসাব সমীকরণের ভিত্তি  
(ঘ) উৎপাদন ব্যয়ের ভিত্তি

- ১৩। বহিঃফেরত দ্বারা নিচের কোনটি তৈরি করা হয়?  
(ক) ক্রেডিট নেট (খ) ডেবিট নেট  
(গ) ডেবিট ভারিচার (ঘ) ক্রেডিট ভারিচার

নিচের অনুচ্ছেদটি পড়ে ১৪ ও ১৫ নং প্রশ্নের উত্তর দাও।  
জনাব 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 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 নুইন]

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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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