

- ১৬। নিচের কোনটি মুক্তবল নাথাকা পদ্ধতির মূলনীতি?
 (ক) ব্যয় নিয়ন্ত্রণ
 (খ) বিজ্ঞানসম্মত প্রয়োগ
 (গ) স্বৈর সত্তা
 (ঘ) পরিপূর্ণ হিসাব সংরক্ষণ

- ১৭। নিচের কোনটি অভ্যন্তরীণ সেনসেনের উদাহরণ?
 (ক) মেশিনারি ব্যবহারজনিত উদ্ভূত মূল্য হ্রাস
 (খ) ব্যবসায় থেকে বাড়ি ভাড়া প্রদান
 (গ) প্রতিষ্ঠান থেকে বিদ্যুৎ বিল প্রদান
 (ঘ) কারবার থেকে মজুরি প্রদান

- ১৮। রিক্রাতের কারবারে প্রাথমিক মজুর পণ্য ১৫,০০০ টাকা, নিট ক্রয় ৭,০০০ টাকা এবং সমাপনী মজুর পণ্য ৮,০০০ টাকা। উক্ত কারবারে সমন্বিত ক্রয়ের পরিমাণ কত টাকা?
 (ক) ২২,০০০ (খ) ১৬,০০০
 (গ) ১৫,০০০ (ঘ) ১৪,০০০

- ১৯। সক্রিয় ট্রেডার্সের নিকট থেকে প্রাপ্ত ৫,০০০ টাকা সক্রিয় ট্রেডার্সের পরিবর্তে সক্রিয় ট্রেডার্সকে ক্রেডিট করা হয়েছে। এক্ষেত্রে কোন ধরনের তুল সংঘটিত হয়েছে?
 (ক) মীতিগত তুল (খ) পরিপূরক তুল
 (গ) লিখার তুল (ঘ) বেনাফিয়ার তুল

- ২০। দ্বার পণ্য বিক্রয়ের ক্ষেত্রে সেন্সারের নিকট থেকে যে টাকা আদায় হবেনা বলে নিশ্চিত, সেটিকে কী বলা হয়?
 (ক) কৃ-ঋণ সক্রিয় (খ) কৃ-ঋণ
 (গ) সাধারণ সক্রিয় (ঘ) সম্ভাব্য কৃ-ঋণ

- ২১। পণ্যের বিক্রয়মূল্য নির্ধারণ করে কে?
 (ক) ক্রেতা (খ) আমদানিকারক
 (গ) বিক্রেতা (ঘ) ম্যানেজার
 নিচের অনুচ্ছেদটি পড়ে ২২ ও ২৩ নং প্রশ্নের উত্তর দাও:
 জনাব অবিস ১৫, নিট ৩০ শর্তে ফরিসের নিকট থেকে ২৩,০০০ টাকার পণ্য ক্রয় করে ১৫ দিনের মধ্যে পরিশোধ করে।

- ২২। অবিস ফরিসকে কত টাকা পরিশোধ করেছে?
 (ক) ২২,৩১০ (খ) ২৩,০০০
 (গ) ২৩,৬৯০ (ঘ) ২৪,০০০

- ২৩। বিক্রয় শর্তে ফরিসের জন্য কোন ধরনের বাতী নির্দেশ করে?
 (ক) ক্রয় বাতী (খ) বিক্রয় বাতী
 (গ) প্রাপ্ত বাতী (ঘ) প্রদত্ত বাতী

- ২৪। অন্যান্য আয়ের অন্তর্ভুক্ত—
 I. প্রাপ্ত লভ্যাংশ
 II. ইজারা ভাড়া
 III. বিনিয়োগের সুদ

নিচের কোনটি সঠিক?

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

- ২৫। প্রতিটি সেন্সার ও পাওনাদারের জন্য প্রস্তুতকৃত খতিয়ানকে কী বলা হয়?
 (ক) সহকারী খতিয়ান
 (খ) সাধারণ খতিয়ান
 (গ) সংযুক্ত খতিয়ান
 (ঘ) মূল খতিয়ান

- ২৬। পাওনাদার ২৭,০০০ টাকা, অলিমিট বহিঃক্ষেত্রে ৩,০০০ টাকা এবং ব্যাকে অমাত্রিক ৫,০০০ টাকা বলে, চলতি মাসের পরিমাণ কত টাকা?
 (ক) ২৪,০০০ (খ) ২৯,০০০
 (গ) ৩০,০০০ (ঘ) ৩৫,০০০

- ২৭। স্বল্প মেয়াদি দায় হলো—
 I. পাওনাদার
 II. অগ্রিম বেতন
 III. বাকেরা মজুরি

নিচের কোনটি সঠিক?

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

- ২৮। নিচের কোনটির মাধ্যমে হিসাবের গাণিতিক তত্ত্বতা যাচাই করা হয়?
 (ক) জাবেলা (খ) খতিয়ান
 (গ) নগদান বহি (ঘ) রেওয়ামিল
 নিচের হিসাবের ভিত্তিতে ২৯ ও ৩০ নং প্রশ্নের উত্তর দাও:

ক্রম	বিবরণ	ক্রয় পু	ডেবিট টাকা	ক্রেডিট টাকা	উদ্ভূত/অতিরিক্ত	
					ডেবিট	ক্রেডিট
২০২০	জানু ১			১৫,০০০		১৫,০০০
" ১৫	পূরাতন যন্ত্রপাতি বিক্রয়		২৭,০০০			
" ৩১	বেতন হিসাব			৩,০০০		

- ২৯। জানু ১৫ তারিখের সাধারণ জাবেলা কোনটি?
 (ক) নগদান হিসাব ডেবিট সম্পদ হিসাব ক্রেডিট
 (খ) নগদান হিসাব ডেবিট বিক্রয় হিসাব ক্রেডিট
 (গ) নগদান হিসাব ডেবিট যন্ত্রপাতি হিসাব ক্রেডিট
 (ঘ) যন্ত্রপাতি হিসাব ডেবিট নগদান হিসাব ক্রেডিট

- ৩০। উপর্যুক্ত হিসাবটি থেকে অনুচারণি মাসে নগদ সেন্সেন সম্পর্কে যা প্রকাশ পায় তা হলো—
 I. সমাপনী হাতে নগদ ৯,০০০ টাকা
 II. নগদ প্রদান ৩,০০০ টাকা
 III. নগদ প্রাপ্তি ৪২,০০০ টাকা

নিচের কোনটি সঠিক?

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

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output per man hour in basic steel 1939 to 1955 maurice haven and allan d searle output per man hour of production workers in the basic steel industry increased at an average annual rate of 2.9 percent between 1947 and 1955 according to a recent study by the u s department of labor s bureau of labor statistics the

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weight of the final product project duration or monetary value with the nature of steel fabrication being labor intensive man hours are normally used as the major input for the steel fabrication processes dozzi and abourizk 1993 the other resources such as labor equipment and overhead costs are also closely correlated to man hours

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the united states structural steel industry supplied fabricated and erected structural steel framing for over 10 000 buildings bridges and industrial facilities through a network of producers service centers steel fabricators and erectors in 2017 down

substantially from a peak of nearly 15 000 in 2006 and 2007

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2 6 fabrication related activities structural steel arrives at the job site as a fabricated ready to assemble product however prior to delivering the steel to the project site a considerable amount of activity is undertaken by the steel fabricator steel contractor the fabricator has the following primary responsibilities as identified

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