

বহুনির্বাচনি অতীক্ষা

হিসাববিজ্ঞান

[২০২১ সালের নিম্নলিখিত 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) বিক্রয়কেন্দ্রত জাবেদা
(খ) বিক্রয় জাবেদা
(গ) প্রকৃত জাবেদা
(ঘ) নগদ প্রাপ্তি জাবেদা

৪। নিচের কোন হিসাবটি রেওয়ামিলের ক্রেডিট সিকে বসে?
(ক) আন্তঃকেন্দ্রত (খ) প্রদত্ত ঋণ
(গ) বহিঃকেন্দ্রত (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 মিলে 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। ব্যবসায় বয় কৃষ্ণি পেলে নিচের কোনটি ঘটে?
(ক) দায়-হ্রাস পায়
(খ) মালিকানা স্বত্ব কৃষ্ণি পায়
(গ) মালিকানা স্বত্ব-হ্রাস পায়
(ঘ) দায় কৃষ্ণি 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 প্রাপ্তি
(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। বহিঃকেন্দ্রত 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 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 কৃষ্ণি পাবে
ii. দায়-হ্রাস পাবে
iii. সম্পদ কৃষ্ণি পাবে

নিচের কোনটি সঠিক?

(ক) i ও ii (খ) i ও iii
(গ) ii ও iii (ঘ) i, ii ও iii

[পর পৃষ্ঠা নোট]

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