বহুনির্বাচনি অভীক্ষা

হিসাববিজ্ঞান

[২০২১ সালের সিলেবাস অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

| বিষয় কোড : | 1 | 4 | 6 |

সেট : খ

[বিশেষ দ্রষ্টব্য : সরবরাহকৃত বহুনির্বাচনি অভীক্ষার উত্তরপত্রে প্রশ্নের ক্রমিক নম্বরের বিপরীতে প্রদত্ত বর্ণসংবলিত বৃত্তসমূহ থেকে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বল পয়েন্ট কলম দ্বারা সম্পূর্ণ ভরাট কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রে কোনো প্রকার দাগ/চিহ্ন দেয়া যাবে না।

১। চলমান জের থেকে 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 করবে?
(ক) ডেবিট জের
(খ) ক্রেডিট জের
(গ) প্রারম্ভিক জের
(ঘ) সমাপনী জের

৩। 'বিক্রয়ের নিকট পণ্য বিক্রয়' লেনদেনটি নিচের কোন বইতে লিপিবদ্ধ করা হয়?
(ক) বিক্রয়ফেরত জাবেদা
(খ) বিক্রয় জাবেদা
(গ) প্রকৃত জাবেদা
(ঘ) নগদ প্রাপ্তি জাবেদা

৪। নিচের কোন হিসাবটি রেওয়ামিলের ক্রেডিট দিকে বসে?
(ক) অন্তঃফেরত
(খ) প্রদত্ত ঋণ
(গ) বহিঃফেরত ●
(ঘ) আয়কর

৫। চলতি বছরের আয়-ব্যয় পরবর্তী বছরে অন্তর্ভুক্তি রোধকল্পে নিচের কোনটি প্রয়োজন?
(ক) সমন্বয় দাখিলা
(খ) কার্যপত্র
(গ) প্রারম্ভিক দাখিলা
(ঘ) সমাপনী দাখিলা ●

৬। নিচের কোন ভুলটি থাকা সত্ত্বেও রেওয়ামিল মিলে যায়?
(ক) টাকার অঙ্কে ভুল
(খ) ডেবিট ক্রেডিট যোগফল নির্ণয়ে ভুল
(গ) খতিয়ান উদ্বৃত্ত নির্ণয়ে ভুল
(ঘ) নীতিগত ভুল

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

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) বিক্রেতা ●
(গ) স্বত্বাধিকারক
(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) মুনফাজাতীয় আয়-ব্যয় ●
(খ) মূলধনজাতীয় আয়-ব্যয়
(গ) মুনফাজাতীয় প্রাপ্তি
(ঘ) মূলধনজাতীয় প্রদান

১২। 'দু'তরফা দাখিলা পদ্ধতিতে মোট ডেবিট ও মোট ক্রেডিটের টাকার অঙ্ক 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 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 স্বত্বাধিকারের পরিমাণ কত টাকা?
(ক) ২,০০০
(খ) ৮,০০০ ●
(গ) ১০,০০০
(ঘ) ১২,০০০

১৫। 'নগদ মূলধন আনায়ন'-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 দ্রষ্টব্য]

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