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বহুনির্বাচনি অধীক্ষক
সি.বি.আন

প্রথম পত্র

[২০২৪ সালের নিম্নলিখিত অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

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সেট :

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[বিবেচনা]

২০২৪ সালের বহুনির্বাচনি অধীক্ষকের উত্তরপত্রে প্রদত্ত ত্রুটি দৃষ্টান্তের বিপরীতে প্রদত্ত কনিষ্ঠতম বৃত্তসমূহ হতে অতিরিক্ত/সর্বোচ্চ উত্তরের বৃত্তটি বলা পয়েন্ট কলম দ্বারা সম্পূর্ণ ভরটি কর। প্রতিটি প্রশ্নের মান ১।

এমপ্লয়ে কোনো প্রকার দল/জিহ্বা দেয়া যাবে না।

- ১। ব্যাংকে সমন্বয় বিবরণী কে কে করেন?
(ক) ব্যাংক কর্তৃপক্ষ (খ) আমদানিকারী*
(গ) নিরীক্ষক (ঘ) কল্যাণীতা
- ২। NSF ক কোনটি?
(ক) অমুকৃত চেক প্রত্যাখ্যান
(খ) অমুকৃত চেক আদায়
(গ) ইস্যুকৃত চেক পরিশোধ
(ঘ) ইস্যুকৃত চেক অপরিশোধিত*

৩। বেওয়ারিসে ধরা পড়ে না—

- i. বান পড়ার তুল
ii. নিতিগত তুল
iii. পরিপূরক তুল

নিচের কোনটি সঠিক?

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

- ৪। বিক্রয় মূল্যের উপর মূল্যের হার ২০% হলে ক্রয়মূল্যের উপর মূল্যের হার কত হবে?
(ক) ৬৬.৬৭% (খ) ২০%
(গ) ২৫% (ঘ) ৩৩.৩৩%

- ৫। নিট মূল্যের পরিমাণ ৬০,০০০ টাকার পরিবর্তে ৮০,০০০ হয় তবে মোট সম্পদের পরিমাণ কত হবে?
(ক) ২০,০০০ টাকা বৃদ্ধি পাবে
(খ) ২০,০০০ টাকা হ্রাস পাবে
(গ) ৮০,০০০ টাকা বৃদ্ধি পাবে
(ঘ) ৮০,০০০ হ্রাস পাবে

নিচের উদ্ভীপকটি পড় এবং ৬ ও ৭-এ প্রশ্নের উত্তর দাও :

মি. আবির ট্রেডার্স এর সহপাতি ক্রয় ৫,০০,০০০ টাকা তুলকালে ক্রয় হিসাবে দেখানো হয়েছে।

- ৬। এটি কোন ধরনের তুল?
(ক) পরিপূরক তুল (খ) সেবার তুল
(গ) বান পড়ার তুল (ঘ) নিতিগত তুল*

- ৭। উক্ত তুল সংশোধনের জন্য 'সংশোধনী দাখিল' হবে—
i. যন্ত্রপাতি হিসাব ডেবিট
ii. ক্রয় হিসাব ক্রেডিট
iii. নিতিগত হিসাব ক্রেডিট

নিচের কোনটি সঠিক?

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

৮। বকেয়া বেতনের বিপরীত দাখিল হবে—

- (ক) বেতন খরচ ডেবিট ও মদদান হিসাব ক্রেডিট
(খ) বকেয়া বেতন ডেবিট ও বেতন খরচ ক্রেডিট
(গ) বকেয়া বেতন ডেবিট ও মদদান হিসাব ক্রেডিট
(ঘ) আয় বিবরণী ডেবিট ও বেতন খরচ ক্রেডিট

নিচের উদ্ভীপকটি পড় এবং ৯ ও ১০-এ প্রশ্নের উত্তর দাও :

পণ্যক্রয় ৪,০০,০০০ টাকা, প্রাথমিক মজুদপত্র ৩০,০০০ টাকা, বিক্রীত পণ্যের ব্যয় ৩,০০,০০০ টাকার ও মোট লাভ ২,০০,০০০।

৯। বিক্রয় প্রদানের কত?

- (ক) ৫,০০,০০০ (খ) ৫,৩০,০০০
(গ) ৬,০০,০০০ (ঘ) ৭,০০,০০০

১০। সমাপনী মজুদ পত্রের মূল্য কত?

- (ক) ৭০,০০০ টাকা
(খ) ১,০০,০০০ টাকা
(গ) ১,৩০,০০০ টাকা
(ঘ) ১,৭০,০০০ টাকা

১১। নিচের কোনটি মূলধনজাতীয় আয়?

- (ক) জমি বিক্রয় (খ) পণ্য বিক্রয়
(গ) সেবা আয় (ঘ) কমিশন আয়

১২। বেওয়ারিস নিচের কোনটির মধ্যে যোগসূত্র স্থাপন করে?

- (ক) জাবেদা ও মদদান বই
(খ) খতিয়ান ও আর্থিক বিবরণী
(গ) জাবেদা ও খতিয়ান
(ঘ) সমন্বয় দাখিল ও সমাপনী দাখিল

১৩। প্রদেয় হিসাব পরিশোধ করলে হিসাব সমীকরণের উপর কী প্রভাব পড়বে?

- (ক) সম্পদ হ্রাস ও স্বত্বাধিকারী হ্রাস
(খ) স্বত্বাধিকারী বৃদ্ধি ও দায় হ্রাস
(গ) স্বত্বাধিকারী হ্রাস ও দায় হ্রাস
(ঘ) সম্পদ হ্রাস ও দায় হ্রাস

[পর পৃষ্ঠা দ্রষ্টব্য]

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