

গুরুত্ব : সত্যবাহকৃত বহুনির্বাচনী অঙ্কীকার উত্তরপত্রে প্রশ্নের ক্রমিক নম্বরের বিপরীতে প্রদত্ত বর্ণসংখ্যিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বলা পয়েন্ট কলাম দ্বারা সম্পূর্ণ ভরাট কর। প্রতিটি প্রশ্নের মান ১।

উত্তরপত্রে কোনো প্রকার দাগ/চিহ্ন দেয়া যাবে না।

১. চলমান জের ছকে 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. "ক্রিয়ামের 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 নিকে বসে?
(ক) আয়ফেরত (খ) প্রদত্ত ঋণ
(গ) বহিষ্কৃত (ঘ) আরকর
৫. চলতি বছরের আয়-ব্যয় পরবর্তী বছরে অক্ষুণ্ণিত রোধকরে নিচের কোনটি প্রয়োজন?
(ক) সমন্বয় দাখিলা (খ) কার্বপত্র
(গ) প্রারম্ভিক দাখিলা (ঘ) সমাপনী দাখিলা
৬. নিচের কোন তুলটি খরচা সত্ত্বেও রেওয়ামিল মিলে যায়?
(ক) টাকার অকে তুল
(খ) ডেবিট ক্রেডিট সোপাকল নির্ণয়ে তুল
(গ) বর্তমান উত্তর নির্ণয়ে তুল
(ঘ) নীতিগত তুল
৭. লেনদেন সংঘটিত হওয়ার সাথে সাথে কোন বইতে লিপিবদ্ধ করা হয়?
(ক) বর্তমান (খ) রেওয়ামিল
(গ) জাবেদা (ঘ) নগদান বই
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) বণ্টনিকারক (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 মোট ডেবিট ও মোট ক্রেডিটের টাকার অকে সমান"। এই ধারণাই—
(ক) হিসাববিজ্ঞানের ভিত্তি
(খ) হিসাবরক্ষণের ভিত্তি
(গ) হিসাব সমীকরণের ভিত্তি
(ঘ) উৎপাদন ব্যয়ের ভিত্তি
১৩. বহিষ্কৃত 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:
জানাব 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 জানাব জাকিরের স্বকৃষিকারের পরিমাণ কত টাকা?
(ক) ২,০০০ (খ) ৮,০০০
(গ) ১০,০০০ (ঘ) ১২,০০০
১৫. "নগদ মূলধন আনয়ন"-এর ফলে হিসাব সমীকরণে—
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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

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