



নিম্নের প্রটীক: সরবরাহকৃত বহুমুখীত্বিত্ব অজীকার উত্তরপত্রের প্রদত্ত ত্রুটি নম্বরের বিপরীতে প্রদত্ত বর্ণসম্বলিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বহু শব্দেই কলাম দ্বারা সম্পূর্ণ ভরতি কর। প্রতিটি প্রশ্নের মান ১।

প্রশ্নপত্রের কোনো প্রকার শাস্য/ভিত্তিক লেখা যাবে না।

- ১। পুঞ্জীভূত অবচয় কোন ধরনের হিসাব?
(ক) দায় (খ) আয়
(গ) ব্যয় (ঘ) কল্পিত সম্পত্তি

- ২। ক্রয় জারবন্দ্য থেকে জানা যায়—
I. যেটি ক্রয়ের পরিমাণ
II. ক্রয়ের হিসাবের পরিমাণ
III. যেটি ব্যয় ক্রয়ের পরিমাণ

নিচের কোনটি সঠিক?
(ক) I ও II
(খ) I ও III
(গ) II ও III
(ঘ) I, II ও III

- ৩। বহুপক্ষিত সংস্থাপন ব্যয় মজুরি হিসাবে ভেদিত করা হলো—এটি কোন ধরনের তুল্য?
(ক) লেনদায় তুল্য (খ) ব্যয় পত্রের তুল্য
(গ) নিরতিশীত তুল্য (ঘ) পরিপূরক তুল্য

- ৪। বিক্রয় ২০,০০০ টাকা, প্রাথমিক মজুরি ৫,৫০০, সমাপ্তি মজুরি ২,৫০০ টাকা, ক্রয় ১৫,০০০ টাকা এবং ক্রয় পরিকল্পনা ১,০০০ টাকা হলে বিক্রিত পণ্যের ব্যয় কত?
(ক) ১০,০০০ টাকা (খ) ১৪,০০০ টাকা
(গ) ১৭,০০০ টাকা (ঘ) ১৯,০০০ টাকা

- ৫। প্রতিজ্ঞা উদ্বৃত্ত নির্ণয়ে তুল্য হলে তা কোথায় করা পড়ে?
(ক) অর্থ বিবরণীতে
(খ) রেজিস্ট্রারে
(গ) অর্থিক অবস্থার বিবরণীতে
(ঘ) মালিকানা স্বত্ব বিবরণীতে

- ৬। অবিলম্বে দায় কী?
(ক) সম্পদ (খ) ব্যয়
(গ) দায় (ঘ) মালিকানা স্বত্ব

নিচের উদাহরণটি পড় এবং ৭ ও ৮ নং প্রশ্নের উত্তর দাও:
এশেক্স কোং লিমিটেড এর নগদান এই অনুযায়ী ব্যয়কে ক্রমশঃ উদ্বৃত্ত ৩০,০০০ টাকা। তেজ ইন্ডিয়া করা হয়েছে বিক্রি উপস্থাপিত হয়নি ৭,৫০০ টাকা। ব্যয়কে লজ্জানুপে অবশ্যই করেছে ৬,০০০ টাকা এবং ব্যয়কে ত্রুটি কর্তন করেছে ২,০০০ টাকা যা নগদানবৃত্তক হয়নি।

- ৭। এশেক্স কোং লিমিটেড এর নগদান এই অনুযায়ী ব্যয়কে ক্রমশঃ উদ্বৃত্ত কত?
(ক) ২৭,৫০০ টাকা (খ) ২৯,২০০ টাকা
(গ) ৩১,০০০ টাকা (ঘ) ৪২,৫০০ টাকা

- ৮। এশেক্স কোং লিমিটেড এর নগদান এই অনুযায়ী ব্যয়কে ক্রমশঃ উদ্বৃত্ত ২৫,০০০ টাকা হলে, নগদান এই অনুযায়ী উদ্বৃত্ত কত হবে?
(ক) ১০,০০০ টাকা (খ) ২২,২০০ টাকা
(গ) ৩৭,০০০ টাকা (ঘ) ৪১,০০০ টাকা

- ৯। হিসাবকাল শেষে সমাপ্তি পরিমাণ নিয়ে কোন হিসাবকে বন্ধ করা হয়?
(ক) সম্পদ হিসাব
(খ) দায় হিসাব
(গ) মালিকানা স্বত্ব হিসাব
(ঘ) ক্রয় হিসাব

নিচের উদাহরণটি পড় এবং ১০ ও ১১ নং প্রশ্নের উত্তর দাও:
অতিথি ট্রায়ার ২০২২ সালের ১ জানুয়ারি তারিখে ১,৯০,০০০ টাকায় একটি মেশিন ক্রয় করে। মেশিনটির সংস্থাপন ব্যয় ১০,০০০ টাকা এবং ক্রয়পত্রের মূল্য ৫,০০০ টাকা। বার্ষিক ১০% হারে ক্রয়সময়কাল ক্রেতার পছন্দিতে অবচয় ঘটিত করা হয়।

- ১০। ২০২২ সালের অবচয়ের পরিমাণ কত?
(ক) ১৮,৫০০ টাকা (খ) ১৯,০০০ টাকা
(গ) ১৯,৫০০ টাকা (ঘ) ২০,০০০ টাকা

- ১১। তিন বছর পর মেশিনটির পুত্রকমূল্য কত হবে?
(ক) ১,০০,৫০০ টাকা
(খ) ১,০৮,৫১০ টাকা
(গ) ১,৪২,১০৫ টাকা
(ঘ) ১,৪৫,৮০০ টাকা

অবচয় নির্ধারণের কোন পদ্ধতিতে প্রথম বছর অবচয় সবচেয়ে বেশি হয়?
(ক) পুনর্ব্যয়ন পদ্ধতি
(খ) উৎপাদন একক পদ্ধতি
(গ) সরলরেখিক পদ্ধতি
(ঘ) ক্রয়সময়কাল ক্রেতার পদ্ধতি

- ১২। ক্রয় প্রতি ১০০ টাকা রেজিস্ট্রারের ভেদিত পণ্যে কখনো হয়েছে। এক্ষেত্রে রেজিস্ট্রারের যোগতুল্য—
(ক) ভেদিত নিকে ২০০ টাকা বেশি হবে
(খ) ভেদিত নিকে ২০০ টাকা কম হবে
(গ) ভেদিত নিকে ১০০ টাকা বেশি হবে
(ঘ) ভেদিত নিকে ১০০ টাকা কম হবে

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Michael Brown



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Suggested Time Students complete an evidence chart as a pre-writing activity. Teachers should ... Answer: Tasks and answers available in the anthology on page 137. • After ...