

বহুনির্বাচনি অজীকা

হিসাববিজ্ঞান

প্রথম পত্র

[২০২৩ সালের সিলেবাস অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

2 5 3

সেট :

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[বিশেষ দ্রষ্টব্য: সববরাহকৃত বহুনির্বাচনি অজীকার উত্তরপত্রে প্রদত্ত ত্রৈমাসিক বছরের বিপরীতে প্রদত্ত বর্ণসম্বলিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বল পয়েন্ট কলাম দ্বারা সম্পূর্ণ করতে কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রে কোনো প্রকার দাণ/চিহ্ন দেয়া যাবে না।

১. ব্যাংকে জমাতিবিক উত্তোলন বুঝায়—

- ব্যাংকে বিবরণীর ডেবিট ব্যালেন্স
- ব্যাংকে বিবরণীর ক্রেডিট ব্যালেন্স
- নগদান বইয়ের ক্রেডিট ব্যালেন্স

নিচের কোনটি সঠিক?

- I ও II
- I ও III
- II ও III
- I, II ও III

২. হিসাবরক্ষকের কোন দাপটি ঐচ্ছিক?

- জাবেদা
- খতিয়ান
- রেজিস্ট্রার
- কার্পাস

৩. NSF চেক ব্যাংকে সমন্বয় বিবরণীতে কীভাবে প্রদর্শিত হয়?

- নগদান বইর ব্যাংকে উদ্ধৃতের সাথে যোগ
- নগদান বইর ব্যাংকে উদ্ধৃত হতে বিয়োগ
- ব্যাংকে বিবরণীর উদ্ধৃতের সাথে যোগ
- ব্যাংকে বিবরণীর উদ্ধৃত হতে বিয়োগ

৪. জন্মের মাসের ২০২২ সালে বিজ্ঞাপন খরচ ছিলো ৩০,০০০ টাকা। তিনি ২০,০০০ টাকার পণ্য কিনাযুগ্মে বিক্রয় করেন যা হিসাবকৃত হয়নি। মোট বিজ্ঞাপন খরচের

ক) আশে বিলম্বিত করা হলে বিলম্বিত বিজ্ঞাপনের পরিমাণ কত?

- ৭,৫০০ টাকা
- ১২,৫০০ টাকা
- ২২,৫০০ টাকা
- ৩৭,৫০০ টাকা

৫. নিচের কোনটি বিলম্বিত মূল্যবাহুগতীয় ব্যাংক

- বিজ্ঞাপন
- বকেয়া বেতন
- অবসর
- অগ্রিম বিমা

৬. অবসর হলো—

- ব্যয় কটন প্রতিরূপ
- স্বাধীন সম্পত্তি কটন প্রতিরূপ
- ব্যয় কটন প্রতিরূপ

নিচের কোনটি সঠিক?

- I ও II
- I ও III
- II ও III
- I, II ও III

৭. নিচের কোনটি প্রত্যক্ষ খরচ?

- ভাড়া খরচ
- মজুরি খরচ
- কমিশন খরচ
- বিজ্ঞাপন খরচ

৮. অনুপরিষ্কৃত আয় কোন হিসাব?

- সম্পদ
- দায়
- আয়
- ব্যয়

৯. "পাওনসহকে পরিশোধ"—হিসাব সমীকরণে কী প্রকার পদ্ধতি?

- সম্পদ ও মালিকানা স্বত্ব বাড়বে
- সম্পদ কমেবে ও দায় কমেবে
- সম্পদ কমেবে ও মালিকানা স্বত্ব কমেবে
- দায় কমেবে ও মালিকানা স্বত্ব বাড়বে

১০. বিক্রয় জাবেদায় নিচের কোনটি ব্যবহার করা হয়?

- ডেবিট নোট
- ক্রেডিট নোট
- ডেবিট অর্ডার
- চালান

১১. বিক্রয়ে উদ্দেশ্যে আসবাবপত্র ক্রয় করা হলে নিচের কোন হিসাবটি ডেবিট হবে?

- আসবাবপত্র হিসাব
- ক্রয় হিসাব
- অফিস খরচ হিসাব
- গ্রাণ্ড হিসাব

নিচের উদাহরণটি পড় এবং ১২ ও ১৩ নং প্রশ্নের উত্তর দাও:

সন্দিয়া ট্রেডার্স ১ মার্চ ২০২২, ১০,০০০ টাকার পণ্য ১০% বন্টীয় ব্যতিক্রম ক্রয় করে। ১০ মার্চ উক্ত প্রদত্ত হিসাবের অবশিষ্ট ২% বন্টীয় পরিশোধ করে।

১২. সন্দিয়া ট্রেডার্স-এর হিসাবকৃত বন্টীয় পরিমাণ কত?

- ৯০ টাকা
- ১০০ টাকা
- ১৮০ টাকা
- ২০০ টাকা

১৩. অবশিষ্ট দায়ের পরিমাণ কত?

- ৯,৫০০ টাকা
- ৯,৫৯০ টাকা
- ৯,০০০ টাকা
- ৯,১০০ টাকা

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