



নিম্নের প্রটীক: সরবরাহকৃত বহুমর্ভাষি অজীকার উত্তরপত্রের প্রদত্ত ক্রমিক 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/ভিত্তি দেয়া যাবে না।

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

- ২। ক্রয় জারবেনা 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। বহুপাকি সংস্থাপন ব্যয় মজুরি হিসাবে ভেঙে দেয়া হলো—এটি কোন বছরের তুল্য?
- (ক) শেষের তুল্য (খ) বাল পত্রের তুল্য
- (গ) নির্দিষ্টতার তুল্য (ঘ) পরিশুরক তুল্য

- ৪। বিক্রয় ২০,০০০ টাকা, প্রাথমিক মজুরি ৫,৫০০, সমাপনী মজুরি ২,৫০০ টাকা, ক্রয় ১৫,০০০ টাকা এবং ক্রয় পরিশোধ 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। প্রতিযোগে উদ্বৃত্ত নির্ণয়ে তুল্য হলে তা কোথায় করা পড়ে?
- (ক) আয় বিবরণীতে
- (খ) রেওয়ামিলে
- (গ) আর্থিক অবস্থার বিবরণীতে
- (ঘ) মালিকানা স্বত্ব বিবরণীতে

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

নিচের উদীপকটি পড় এবং ৭ ও ৮ নং প্রশ্নের উত্তর দাও:

এশেক্স কোং লিমিটেড এর নগদান এই অনুযায়ী ব্যয়কে ক্রমিক উদ্বৃত্ত ৩০,০০০ টাকা। ডেব ইশ্যু করা হয়েছে বিক্রি উপস্থাপিত হয়নি ৭,৫০০ টাকা। ব্যয়কে লজ্জানুপে অবশ্য করণে ৬,০০০ টাকা এবং ব্যয়কে ডার্ট কার্টন করণে ২,০০০ টাকা যা নগদানবহুলক হয়নি।

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

- ৮। এশেক্স কোং লিমিটেড এর নগদ এই অনুযায়ী ব্যয়কে ক্রমিক 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 সমাপনী পরিশোধ দিয়ে কোন হিসাবকে বন্ধ করা হয়?
- (ক) সম্পদ হিসাব
- (খ) দায় হিসাব
- (গ) মালিকানা স্বত্ব হিসাব
- (ঘ) ক্রয় হিসাব

- নিচের উদীপকটি 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 কের পদ্ধতিতে অবচয় ধার্য 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) পুনর্ব্যয়জনক পদ্ধতি
- (খ) উৎপাদন একক পদ্ধতি
- (গ) সর্বোৎকৃষ্ট পদ্ধতি
- (ঘ) ক্রয়সময়কাল কের পদ্ধতি

- ১২। ডার্ট কার্টন ১০০ টাকা রেওয়ামিলের ডেবিট পাশে লগানো হয়েছে। একেই রেওয়ামিলের ক্রেডিট পাশে—
- (ক) ডেবিট নিকে ২০০ টাকা বেশি হবে
- (খ) ডেবিট নিকে ২০০ টাকা কম হবে
- (গ) ডেবিট নিকে ১০০ টাকা বেশি হবে
- (ঘ) ডেবিট নিকে ১০০ টাকা কম হবে

Hsc Accounting Question Paper 24

Daniel F McAuley



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