

গুরুত্ব : সরবরাহকৃত বহুনির্বাচনি অজীকার উত্তরপত্রের প্রত্যেক প্রশ্নের ক্রমিক নম্বরের বিপরীতে প্রদত্ত বর্ণসংলিখিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বল পয়েন্ট কলম দ্বারা সম্পূর্ণ ভরাট কর। প্রতিটি প্রশ্নের মান ১।

প্রশ্নপত্রের কোনো প্রকার দাণ/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) আয়কর
৫. চলতি বছরের আয়-ব্যয় পরবর্তী বছরে অত্রকৃতি রোধকরে নিচের কোনটি প্রয়োজন?
(ক) সমন্বয় দাখিলা (খ) কার্যপত্র
(গ) প্রারম্ভিক দাখিলা (ঘ) সমাপনী দাখিলা
৬. নিচের কোন তুল্যটি থাকা সত্ত্বেও রেওয়ামিল মিলে যায়?
(ক) টাকার অঙ্কে তুল
(খ) ডেবিট ক্রেডিট যোগ্যকল নির্ণয়ে তুল
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(ক) ক্রেতা (খ) বিক্রেতা
(গ) স্বত্বানিকারক (ঘ) ব্যবস্থাপক
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(ক) আসবাবপত্র হিসাব (খ) নগদান হিসাব
(গ) বিক্রয় হিসাব (ঘ) ক্রয় হিসাব
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(খ) মূলধনভাজাতীয় আয়-ব্যয়
(গ) মূল্যভাজাতীয় প্রাপ্তি
(ঘ) মূলধনভাজাতীয় প্রদান
১২. "দুতরফা দাখিলা পদ্ধতিতে মোট ডেবিট ও মোট ক্রেডিটের টাকার অঙ্ক সমান"। এই ধারণাই—
(ক) হিসাববিজ্ঞানের ভিত্তি
(খ) হিসাবরক্ষণের ভিত্তি
(গ) হিসাব সমীকরণের ভিত্তি
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(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 স্বত্বানিকারের পরিমাণ কত টাকা?
(ক) ২,০০০ (খ) ৮,০০০
(গ) ১০,০০০ (ঘ) ১২,০০০
১৫. "নগদ মূলধন আনাড়ন"-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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