



নিম্নের প্রটীক: সরবরাহকৃত বহুমুখীত্বিত্ব অধীকার উত্তরপত্রের প্রদত্ত ক্রমিক নম্বরের বিপরীতে প্রদত্ত বর্ণসম্বলিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বহু শব্দে 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 ভেঙে দেয়া হলো—এটি কোন ধরনের তুল্য?
(ক) লেনদায় তুল্য (খ) ব্যয় পত্রের তুল্য
(গ) নিরতিশীল 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। প্রতিযোগিতা উদ্বৃত্ত নির্ণয়ে তুল্য হলে তা কোথায় করা পড়ে?
(ক) অর্থ বিবরণীতে
(খ) রেজিস্ট্রারে
(গ) আর্থিক অবস্থার বিবরণীতে
(ঘ) মালিকানা স্বত্ব বিবরণীতে

- ৬। অনিশ্চিত ব্যয় 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 কমানোর উদ্বৃত্ত ৩০,০০০ টাকা। ডেব ইন্স্যুর করা হয়েছে বিক্রি উপস্থাপিত হয়নি ৭,৫০০ টাকা। ব্যয়কে লজ্জানুপে অবশ্যই করেছে ৬,০০০ টাকা এবং ব্যয়কে হার্ড কার্টন করেছে ২,০০০ টাকা যা নগদানবহুলক হয়নি।

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

- ৮। এশেক্স কোং লিমিটেড এর নগদান এই অনুযায়ী ব্যয়কে কমানোর 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) কল্পিত 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 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) পুনর্মূল্যায়ন পদ্ধতি
(খ) উৎপাদন একক পদ্ধতি
(গ) সরলরেখিক পদ্ধতি
(ঘ) ক্রয়সময়কাল কের পদ্ধতি

- ১২। ভাড়া প্রতি ১০০ টাকা রেজিস্ট্রারের ভেটিং পক্ষে অঙ্গনো হয়েছে। একেই রেজিস্ট্রারের যোগদান—
(ক) ভেটিং নিকে ২০০ টাকা বেশি হবে
(খ) ভেটিং নিকে ২০০ টাকা কম হবে
(গ) ভেটিং নিকে ১০০ টাকা বেশি হবে
(ঘ) ভেটিং নিকে ১০০ টাকা কম হবে

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