

বহুনির্বাচনি অজীকা

হিসাববিজ্ঞান

প্রথম পত্র

[২০২৩ সালের সিলেবাস অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

2 5 3

সেট :

গ

[বিশেষ নোট: সববরাহকৃত বহুনির্বাচনি অজীকার উত্তরপত্রে প্রদত্ত ত্রৈমিক বছরের বিপরীতে প্রাপ্ত কর্তৃপক্ষিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বলা পয়েন্ট কলাম দ্বারা সম্পূর্ণ করতে কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রে কোনো প্রকার দাগ/চিহ্ন দেয়া যাবে না।

১. ব্যাংকে জমাতিবিক উত্তোলন বুঝায়—

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

নিচের কোনটি সঠিক?

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

২. হিসাবরক্ষকের কোন দায়িত্ব ঐচ্ছিক?

- জাবেদা
- খতিয়ান
- রেজিস্ট্রার
- কার্পাস

৩. NSF চেক ব্যাংকে সমন্বয় বিবরণীতে কীভাবে প্রদর্শিত হয়?

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

৪. জনাব মামুন এর ২০২২ সালে বিজ্ঞাপন খরচ ছিলো ৩০,০০০ টাকা। তিনি ২০,০০০ টাকার পণ্য কিনাযুগে বিতরণ করেন যা হিসাবকৃত হয়নি। মোট বিজ্ঞাপন

খরচের  $\frac{2}{3}$  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 প্রভাব পড়বে?

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

১০. বিক্রয় জাবেদা নিচের কোনটি ব্যবহার করা হয়?

- ডেবিট নেট
- ডেবিট নেট
- ডেবিট অউচার
- 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% বণ্টায় ব্যতিক্রম ক্রয় করে। ১০ মার্চ উক্ত প্রদেয় হিসাবের অবশিষ্ট ২% বণ্টায় পরিশোধ করে।

১২. সন্দিয়া ট্রেডার্স-এর হিসাবকৃত বণ্টায় পরিমাণ কত?

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

১৩. অবশিষ্ট দায়ের পরিমাণ কত?

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

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