

বহুনির্বাচনি অজীকা

হিসাববিজ্ঞান

প্রথম পত্র

[২০২৩ সালের সিলেবাস অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

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সেট :

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

প্রশ্নপত্রে কোনো প্রকার দাণ/চিহ্ন দেয়া যাবে না।

১. ব্যাংকে জমাতিবিক উত্তোলন বুঝায়—

- I. ব্যাংকে বিবরণীর ডেবিট ব্যালেন্স
- II. ব্যাংকে বিবরণীর ক্রেডিট ব্যালেন্স
- III. নগদান বইয়ের ডেবিট ব্যালেন্স

নিচের কোনটি সঠিক?

- (ক) I ও II
- (খ) I ও III
- (গ) II ও III
- (ঘ) I, II ও III

২. হিসাবরক্ষকের কোন দাপটি ঐচ্ছিক?

- (ক) জরবেশ
- (খ) ব্যতিয়ান
- (গ) রেজিস্ট্রার
- (ঘ) কার্পাস

৩. NSF চেক ব্যাংকে সমন্বয় বিবরণীতে কীভাবে প্রদর্শিত হয়?

- (ক) নগদান বইয়ের ব্যাংকে উদ্ধৃতির সাথে যোগ
- (খ) নগদান বইয়ের ব্যাংকে উদ্ধৃতি হতে বিয়োগ
- (গ) ব্যাংকে বিবরণীর উদ্ধৃতির সাথে যোগ
- (ঘ) ব্যাংকে বিবরণীর উদ্ধৃতি 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

ক. আশে বিলম্বিত করা হলে বিলম্বিত বিজ্ঞাপনের পরিমাণ কত?

- (ক) ৭,৫০০ টাকা
- (খ) ১২,৫০০ টাকা
- (গ) ২২,৫০০ টাকা
- (ঘ) ৩৭,৫০০ টাকা

৫. নিচের কোনটি বিলম্বিত মূল্যবাহুগতীয় ব্যাংক

- (ক) বিজ্ঞাপন
- (খ) ব্যক্তব্য বেকন
- (গ) অবসর
- (ঘ) অগ্রিম বিমা

৬. অবসর হলো—

- I. ব্যাংকটির প্রতিষ্ঠা
- II. স্থায়ী সম্পত্তি ক্রয় প্রতিষ্ঠা
- III. ব্যাংকটির প্রতিষ্ঠা

নিচের কোনটি সঠিক?

- (ক) I ও II
- (খ) I ও III
- (গ) II ও III
- (ঘ) I, II ও III

৭. নিচের কোনটি প্রত্যক্ষ খরচ?

- (ক) ভাড়া খরচ
- (খ) মজুরি খরচ
- (গ) কমিশন খরচ
- (ঘ) বিজ্ঞাপন খরচ

৮. অনুপরিষ্কৃত আয় কোন হিসাব?

- (ক) সম্পদ
- (খ) দায়
- (গ) আয়
- (ঘ) ব্যয়

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

- (ক) সম্পদ ও মালিকানা স্বত্ব বাড়বে
- (খ) সম্পদ কমেবে ও দায় কমেবে
- (গ) সম্পদ কমেবে ও মালিকানা স্বত্ব কমেবে
- (ঘ) দায় কমেবে ও মালিকানা স্বত্ব বাড়বে

১০. বিক্রয় জরবেশা নিচের কোনটি ব্যবহার করা হয়?

- (ক) ডেবিট নেট
- (খ) ক্রেডিট নেট
- (গ) ডেবিট অউচার
- (ঘ) চালান

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

- (ক) আসবাবপত্র হিসাব
- (খ) ক্রয় হিসাব
- (গ) অফিস খরচ হিসাব
- (ঘ) গ্রাণ্ড হিসাব

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

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

১২. সানিহা ট্রেডার্স-এর হিসাবকৃত বণ্টায় পরিমাণ কত?

- (ক) ৯০ টাকা
- (খ) ১০০ টাকা
- (গ) ১০০ টাকা
- (ঘ) ২০০ টাকা

১৩. অবশিষ্ট দায়ের পরিমাণ কত?

- (ক) ৮,৫০০ টাকা
- (খ) ৮,৫৯০ টাকা
- (গ) ৮,০০০ টাকা
- (ঘ) ৮,১০০ টাকা

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