

Jashore Board

বহুনির্বাচনি অধীক্ষা

হিসাববিজ্ঞান

প্রথম পত্র

[২০২৩ সালের বিশেষ অধুসারী]

সময়—৩০ মিনিট

স্থান—৩০

বিষয় কোড : 2 5 3

সেট :

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দ্রষ্টব্য: সরবরাহকৃত বহুনির্বাচনি অধীক্ষার উত্তরণের প্রস্তাব জনিক নথ্যের বিশদীতে প্রদত্ত নির্দেশনিত মূল্যমূল্য হতে সঠিক/গণিতমূল্য উত্তরের মূল্যটি হল পয়েন্ট কলাম দ্বারা সম্পূর্ণ ভরটি কর। প্রতিটি প্রশ্নের মান ১। সকল প্রশ্নের উত্তর দিতে হবে।

প্রশ্নপত্রের কোনো প্রকার মার্কা/চিহ্ন দেয়া যাবে না।

১। হিসাব সমীকরণের বর্ধিত রূপ কোনটি?

- (ক) $A = L + (C - R + E - D)$
 (খ) $A = L + (C + R - E - D)$
 (গ) $A = L - (C - R + E - D)$
 (ঘ) $A = L - (C + R - E + D)$

২। পাওনাদারকে পরিণোদ করা হলে হিসাব সমীকরণের উপর কী প্রভাব পড়বে?

- (ক) সম্পদ হ্রাস ও দায়বদ্ধতা হ্রাস
 (খ) সম্পদ বৃদ্ধি ও সম্পদ হ্রাস
 (গ) সম্পদ বৃদ্ধি ও দায় বৃদ্ধি
 (ঘ) সম্পদ হ্রাস ও দায় হ্রাস

৩। "অনুপরিষ্কৃত আয়" কোন ধরনের হিসাব?

- (ক) সম্পদ হিসাব
 (খ) দায় হিসাব
 (গ) মালিকদের স্বত্ব হিসাব
 (ঘ) আয় হিসাব

৪। মালিকের ব্যক্তিগত অর্থ দ্বারা কারবারের কর্মসূচির বৈতন প্রদান করা হলে, সঠিক জাবেদা দাখিল হবে কোনটি?

- (ক) বৈতন হিসাব ডেবিট ও মালিক হিসাব ডেবিট
 (খ) বৈতন হিসাব ডেবিট ও মূলধন হিসাব ক্রেডিট
 (গ) বৈতন হিসাব ডেবিট ও উদ্বোধন হিসাব ডেবিট
 (ঘ) মূলধন হিসাব ডেবিট ও বৈতন হিসাব ক্রেডিট

৫। নগদ প্রাপ্তি ও নগদ প্রদান জাবেদা প্রভাবের মাধ্যমে জানা যায়—

- I. মোট নগদ প্রাপ্তির পরিমাণ
 II. মোট নগদ প্রদানের পরিমাণ
 III. মোট ব্যয়কে অমার্জিতের পরিমাণ

নিচের কোনটি সঠিক?

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

৬। কোন জাবেদা দাবিলার মাধ্যমে আয়-ব্যয় হিসাব বন্ধ করা হয়?

- (ক) প্রারম্ভিক দাবিলার
 (খ) স্থানান্তর দাবিলার
 (গ) সমন্বয় দাবিলার
 (ঘ) সমাপনী দাবিলার

৭। বিপরীত দাবিলার কখন সেওয়া হয়?

- (ক) হিসাবকালের প্রথম তারিখে
 (খ) হিসাবকালের মাঝামাঝি তারিখে
 (গ) হিসাবকালের শেষ তারিখে
 (ঘ) সমন্বয় দাবিলার তারিখে

নিচের উদাহরণটি পড়ে এবং ৮ ও ৯নং প্রশ্নের উত্তর দাও :

নি. অরিনের জাদুঘর ১ তারিখে হিসাবের উদ্বৃত্ত ছিল হাতে নগদ ১,০৫,০০০ টাকা; ব্যয়কে জমা ১,১০,০০০ টাকা, অসমবন্দ ১,১৫,০০০ টাকা; মজুদ পত্র ১,২০,০০০ টাকা, প্রস্তাব হিসাব ৩০,০০০ টাকা ও বাকী বৈতন ১৮,০০০ টাকা।

৮। ১ জাদুঘর তারিখে নি. অরিনের মোট সম্পদ কত টাকা?

- (ক) ৩,৯৯,০০০
 (খ) ৪,১৭,০০০
 (গ) ৪,০২,০০০
 (ঘ) ৪,৫০,০০০

৯। নি. অরিনের প্রারম্ভিক মূলধন কত টাকা?

- (ক) ৫১,০০০
 (খ) ২,১৫,০০০
 (গ) ৩,৯৯,০০০
 (ঘ) ৪,৫০,০০০

১০। প্রতিরূপের উদ্বৃত্ত নির্ণয়ে ভুল হলে তা কোথায় ধরা পড়ে?

- (ক) রেওয়ান্স টেবিল পূর্বে
 (খ) রেওয়ান্স টেবিল পরে
 (গ) আয় বিবরণীতে
 (ঘ) আর্থিক অবস্থার বিবরণীতে

১১। মূলধন জাতীয় আয় কোনটি?

- (ক) পণ্য জন্ম
 (খ) মজুরি ব্যয়
 (গ) পণ্য বিক্রয়
 (ঘ) অসমবন্দ বিক্রয়

১২। হিসাব চক্রের কোন দাপটি ঐকিক?

- (ক) জাবেদা
 (খ) প্রতিরূপ
 (গ) রেওয়ান্স
 (ঘ) কার্ণেশন

১৩। ব্যয়কে সমন্বয় বিবরণী কে প্রস্তুত করেন?

- (ক) ব্যয়কে
 (খ) কণ প্রকীর্ণ
 (গ) আমানতকারী
 (ঘ) পাওনাদার

[পর পৃষ্ঠা দ্রষ্টব্য]

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