

বহুনির্বাচনি অভীক্ষা

হিসাববিজ্ঞান

প্রথম পত্র

[২০২৩ সালের দিলেবাস অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

2 5 3

সেট :

গ

[বিশেষ দ্রষ্টব্য: সরবরাহকৃত বহুনির্বাচনি অভীক্ষার উত্তরপত্রে প্রশ্নের ত্রুটিক্রমিক নম্বরের বিপরীতে প্রশ্নের কণ্ঠস্বরিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বস পয়েন্ট কলাম দ্বারা সম্পূর্ণ ভরটি কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রে কোনো প্রকার দাগ/চিহ্ন দেয়া যাবে না।

১। ব্যাংক জমাতিবিক উত্তোলন বুঝায়—

- I. ব্যাংক বিবরণীর ড্রেডিট ব্যালেন্স
- II. ব্যাংক বিবরণীর ডেবিট ব্যালেন্স
- III. নগদান বইয়ের ড্রেডিট ব্যালেন্স

নিচের কোনটি সঠিক?

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

২। হিসাবজ্ঞানের কোন খণ্ডটি ঐচ্ছিক?

- (ক) জারেন্স
- (খ) ব্যক্তিয়ান
- (গ) রেওয়ামিল
- (ঘ) কার্যপত্র

৩। NSF চেক ব্যাংক সম্বন্ধে বিবরণীতে কীভাবে প্রদর্শিত হয়?

- (ক) নগদান বইয়ের ব্যাংক উত্তরের সাথে যোগ
- (খ) নগদান বইয়ের ব্যাংক উত্তর হতে বিয়োগ
- (গ) ব্যাংক বিবরণীর উত্তরের সাথে যোগ
- (ঘ) ব্যাংক বিবরণীর উত্তর হতে বিয়োগ

৪। জনাব মাহুল এর ২০২২ সালে বিজ্ঞাপন খরচ হিসেবে ৩০,০০০ টাকা। তিনি ২০,০০০ টাকার পণ্য কিনাগুলো বিক্রয় করেন যা হিসাবকৃত হয়নি। মোট বিজ্ঞাপন খরচের

বরাদ্দের $\frac{2}{3}$ অংশ 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 মূল্যবাহ্যকীয় ব্যয়?

- (ক) বিজ্ঞাপন
- (খ) বকেয়া বেতন
- (গ) অবসর
- (ঘ) অগ্রিম বিমা

৬। অবসর হলো—

- I. ব্যয় বন্টন প্রতিরূপ
- II. স্বাধী সম্পত্তি বন্টন প্রতিরূপ
- III. দায় বন্টন প্রতিরূপ

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। অনুপারিত আয় কোন হিসাব?

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

৯। “পাওনাদারকে পরিশোধ”—হিসাব সমীকরণে কী প্রভাব পড়বে?

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

১০। বিক্রয় আবেদায় নিচের কোনটি ব্যবহার করা হয়?

- (ক) ডেবিট নোট
- (খ) ড্রেডিট নোট
- (গ) ডেবিট অডিচার
- (ঘ) চালান

১১। বিক্রয়ে ক্রমশঃ আসবাবপত্র ক্রয় করা হলে নিচের কোন হিসাবটি ডেবিট হবে?

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

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

সামিহা ট্রেডার্স ১ মার্চ ২০২২, ১০,০০০ টাকার পণ্য ১০% বণ্টীয় বারিতে ক্রয় করে। ১০ মার্চ উক্ত প্রশ্নের হিসাবের অর্ধেক ২% বণ্টীয় পরিশোধ করে।

১২। সামিহা ট্রেডার্স-এর হিসাবকৃত বণ্টীয় পরিমাণ কত?

- (ক) ৯০ টাকা
- (খ) ১০০ টাকা
- (গ) ১৬০ টাকা
- (ঘ) ২০০ টাকা

১৩। অবশিষ্ট দায়ের পরিমাণ কত?

- (ক) ৪,৫০০ টাকা
- (খ) ৪,৫৯০ টাকা
- (গ) ৫,০০০ টাকা
- (ঘ) ৫,১০০ টাকা

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**Oliveira, Jonas da Silva,Azevedo,
Graça Maria do Carmo,Ferreira,
Augusta da Conceição Santos**

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