

বহুনির্বাচনি অসীক্ষা

হিসাববিজ্ঞান

[২০২১ সালের নিম্নেবল অনুযায়ী]

সময়—৩০ মিনিট

পূর্ণমান—৩০

বিষয় কোড :

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[বিশেষ নোট : সববহুমুখী বহুনির্বাচনি অসীক্ষার উত্তরপত্রের প্রত্যেক প্রশ্নের বিপরীতে প্রদত্ত বহুনির্বাচিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বল পয়েন্ট কলাম দ্বারা সম্পূর্ণ ভরাট কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রের কোনো প্রকার দাণ্ড/চিহ্ন দেয়া যাবে না।

- ১। চলমান জের হতে হিসাবের জের কখন জানা যায়?  
(ক) যে কোনো সময়ে (খ) মাস শেষে  
(গ) বছর শেষে (ঘ) নির্দিষ্ট সময় শেষে
- ২। আয় হিসাবসমূহ সর্বদা কোন জের প্রকাশ করে?  
(ক) ডেবিট জের (খ) ক্রেডিট জের  
(গ) প্রারম্ভিক জের (ঘ) সমাপনী জের
- ৩। "বিজ্ঞানের নিকট পণ্য বিক্রয়" পেনসেনটি নিচের কোন বইতে লিপিবদ্ধ করা হয়?  
(ক) বিক্রয়ফেরত জাবেদা  
(খ) বিক্রয় জাবেদা  
(গ) প্রকৃত জাবেদা  
(ঘ) নগদ প্রাপ্তি জাবেদা
- ৪। নিচের কোন হিসাবটি রেওয়ামিলের ক্রেডিট সিকে বসে?  
(ক) আন্তঃফেরত (খ) প্রদত্ত ঋণ  
(গ) বহিঃফেরত (ঘ) আয়কর
- ৫। তুলতি বছরের আয়-ব্যয় পরকর্তী বছরে আন্তর্ভুক্তি রেখে কাজে নিচের কোনটি প্রয়োজন?  
(ক) সমন্বয় দাখিলা (খ) কার্বপত্র  
(গ) প্রারম্ভিক দাখিলা (ঘ) সমাপনী দাখিলা
- ৬। নিচের কোন তুলতি থাকে সন্ত্রেও রেওয়ামিল মিলে যায়?  
(ক) টাকার অংক তুল  
(খ) ডেবিট ক্রেডিট যোগফল নির্ণয়ে তুল  
(গ) বর্তমান উত্তর নির্ণয়ে তুল  
(ঘ) নীতিগত তুল
- ৭। পেনসেন সংশ্লিষ্ট হওয়ার সাথে সাথে কোন বইতে লিপিবদ্ধ করা হয়?  
(ক) বর্তমান (খ) রেওয়ামিল  
(গ) জাবেদা (ঘ) নগদান বই
- ৮। ব্যবসায় বয় কৃষ্ণি পেলে নিচের কোনটি ঘটে?  
(ক) দায়-হ্রাস পায়  
(খ) মালিকানা স্বত্ব কৃষ্ণি পায়  
(গ) মালিকানা স্বত্ব-হ্রাস পায়  
(ঘ) দায় কৃষ্ণি পায়
- ৯। ক্রেডিট নোট কে তৈরি করেন?  
(ক) ক্রেতা (খ) বিক্রয়কর্তা  
(গ) সরানিকারক (ঘ) ব্যবস্থাপক
- ১০। "বিক্রয়ের উদ্দেশ্যে আসবাবপত্র ক্রয়"—এখানে কোন হিসাবকে ডেবিট করতে হবে?  
(ক) আসবাবপত্র হিসাব (খ) নগদান হিসাব  
(গ) বিক্রয় হিসাব (ঘ) ক্রয় হিসাব
- ১১। বিশদ আয় বিবরণীতে লিপিবদ্ধ হয় নিচের কোনটি?  
(ক) মুনাফাজাতীয় আয়-ব্যয়  
(খ) মূলধনজাতীয় আয়-ব্যয়  
(গ) মুনাফাজাতীয় প্রাপ্তি  
(ঘ) মূলধনজাতীয় প্রদান
- ১২। "মুতাবিকা দাখিলা পদ্ধতিতে মেট্রি ডেবিট ও মেট্রি ক্রেডিটের টাকার অংক সমান"। এই ধারণাই—  
(ক) হিসাববিজ্ঞানের ভিত্তি  
(খ) হিসাবরক্ষণের ভিত্তি  
(গ) হিসাব সমীকরণের ভিত্তি  
(ঘ) উৎপাদন ব্যয়ের ভিত্তি
- ১৩। বহিঃফেরত দ্বারা নিচের কোনটি তৈরি করা হয়?  
(ক) ক্রেডিট নোট (খ) ডেবিট নোট  
(গ) ডেবিট ভাউচার (ঘ) ক্রেডিট ভাউচার
- নিচের অনুচ্ছেদটি পড়ে ১৪ ও ১৫ নং প্রশ্নের উত্তর দাও-  
জনাব জাকির নগদ ১০,০০০ টাকা নিজে একটি ব্যবসায় আরম্ভ করেন। মাস শেষে দেখা যায় তিনি কারবার থেকে নগদ ১,৫০০ টাকা এবং ৫০০ টাকার পণ্য উত্তোলন করেছেন।
- ১৪। উক্ত মাসে জনাব জাকিরের স্বত্বাধিকারের পরিমাল কত টাকা?  
(ক) ২,০০০ (খ) ৮,০০০  
(গ) ১০,০০০ (ঘ) ১২,০০০
- ১৫। "নগদ মূলধন আনয়ন"-এর ফলে হিসাব সমীকরণে—  
i. মালিকানা স্বত্ব কৃষ্ণি পাবে  
ii. দায়-হ্রাস পাবে  
iii. সম্পদ কৃষ্ণি পাবে
- নিচের কোনটি সঠিক?  
(ক) i ও ii (খ) i ও iii  
(গ) ii ও iii (ঘ) i, ii ও iii

[পর পৃষ্ঠা নোট]

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**Ying-Ying Zheng**



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