

[বিশেষ নোট : সববহুমুখী বহুনির্বাচনি অধীক্ষার উত্তরপত্রের প্রস্তাবিত ক্রমিক নম্বরের বিপরীতে প্রদত্ত বহুনির্বাচনিত বৃত্তসমূহ হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বল পয়েন্ট কলাম দ্বারা সম্পূর্ণ ভরতি কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রে কোনো প্রকার দাণ্ড/চিহ্ন দেয়া যাবে না।

- ১। চলমান জের থেকে 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। "বিত্তমের নিকট পণ্য বিক্রয়" পেনডেনটি নিচের কোন বইতে লিপিবদ্ধ করা হয়?
(ক) বিক্রয়ফেরত জাবেদা
(খ) বিক্রয় জাবেদা
(গ) প্রকৃত জাবেদা
(ঘ) নগদ প্রাপ্তি জাবেদা

- ৪। নিচের কোন হিসাবটি রেওয়ামিলের ডেবিট সিকে বসে?
(ক) আয়কর (খ) প্রদত্ত ঋণ
(গ) বহিঃকর (ঘ) আয়কর

- ৫। ভুলটি বছরের আয়-ব্যয় পরবর্তী বছরে অতীতকৃত হলেও নিচের কোনটি প্রযোজ্য?
(ক) সমগ্র দাবি (খ) কার্যপত্র
(গ) প্রারম্ভিক দাবি (ঘ) সমাপনী দাবি

- ৬। নিচের কোন ভুলটি থাকা সত্ত্বেও রেওয়ামিল মিলে যায়?
(ক) টাকার অংক ভুল
(খ) ডেবিট ক্রেডিট যোগফল নির্ণয়ে ভুল
(গ) খতিয়ান উত্তর নির্ণয়ে ভুল
(ঘ) নীতিগত ভুল

- ৭। পেনডেন সংঘটিত হওয়ার সাথে সাথে কোন বইতে লিপিবদ্ধ করা হয়?
(ক) খতিয়ান (খ) রেওয়ামিল
(গ) জাবেদা (ঘ) নগদান বই

- ৮। ব্যবসায় ব্যয় বৃদ্ধি পেলে নিচের কোনটি ঘটে?
(ক) দায়-হ্রাস পায়
(খ) মালিকানা স্বত্ব বৃদ্ধি পায়
(গ) মালিকানা স্বত্ব-হ্রাস পায়
(ঘ) দায় বৃদ্ধি পায়

- ৯। ক্রেডিট নোট কে তৈরি করেন?
(ক) ক্রেতা (খ) বিক্রেতা
(গ) রপ্তানিকারক (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) মূলধনজাতীয় আয়-ব্যয়
(খ) মূলধনজাতীয় আয়-ব্যয়
(গ) মূলধনজাতীয় প্রাপ্তি
(ঘ) মূলধনজাতীয় প্রদান

- ১২। "দুতরফা দাবি পদ্ধতিতে যেটি ডেবিট ও যেটি ক্রেডিটের টাকার অংক সমান"। এই দাবি—
(ক) হিসাববিজ্ঞানের ভিত্তি
(খ) হিসাবরক্ষণের ভিত্তি
(গ) হিসাব সমীকরণের ভিত্তি
(ঘ) উৎপাদন ব্যয়ের ভিত্তি

- ১৩। বহিঃকর 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 নিয়ে 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 পরিমাণ 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 বৃদ্ধি পাবে
II. দায়-হ্রাস পাবে
III. সম্পদ বৃদ্ধি 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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