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বহুনির্বাচনি অধীক্ষা

হিসাববিজ্ঞান

প্রথম পত্র

[২০২৩ সালের বিশেষায়িত অনুমতি]

সময়—৩০ মিনিট

মূল্যমান—৩০

বিষয় কোড :

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সেট :

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দ্রষ্টব্য: সরবরাহকৃত বহুনির্বাচনি অধীক্ষার উত্তরণের প্রস্তাব জনিক নথ্যের বিপরীতে প্রদত্ত বর্ণসংখ্যিত বুতলনুর হতে সঠিক/গরোবস্তুটি উত্তরের বুতলি হল পয়েন্ট কলাম দ্বারা সম্পূর্ণ ভরটি কর। প্রতিটি প্রস্তাব দ্বারা ১। সকল প্রস্তাবের উত্তর দিতে হবে।

প্রস্তাবের কোনো প্রকার দাখ/ভিহ দেয়া হবে 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 স্বত্বস্বিকার, হ্রাস
 (খ) সম্পদ বৃদ্ধি ও সম্পদ, হ্রাস
 (গ) সম্পদ বৃদ্ধি ও দায় বৃদ্ধি
 (ঘ) সম্পদ, হ্রাস ও দায়, হ্রাস

৩। "অনুপরিণত আয়" কোন ধরনের হিসাব?

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

৪। মালিকের ব্যক্তিগত অর্থ দ্বারা কারবারের কর্মসূচির বেকন প্রকাশ করা হলে, সঠিক জাবেদা দাখিলা হবে কোনটি?

- (ক) বেকন হিসাব ডেবিট ও নকদান হিসাব ডেবিট
 (খ) বেকন হিসাব ডেবিট ও মূলধন হিসাব ডেবিট
 (গ) বেকন হিসাব ডেবিট ও উদ্যোগ হিসাব ডেবিট
 (ঘ) মূলধন হিসাব ডেবিট ও বেকন হিসাব ডেবিট

৫। নগদ প্রাপ্তি ও নগদ প্রকাশ জাবেদা প্রভাবের দাখ্যানে দাখ্যায় যায়—

- I. মেটি নগদ প্রাপ্তির পরিমাণ
 II. মেটি নগদ প্রকাশের পরিমাণ
 III. মেটি দ্ব্যক জমাবন্ধিরিতের পরিমাণ

নিচের কোনটি সঠিক?

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

৬। কোন জাবেদা দাখিলার দাখ্যানে আয়-দায় হিসাব বন্ধ করা হয়?

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

৭। বিপরীত দাখিলার কখন সেওয়া হয়?

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

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

নি. অরিনের জামুদ্রি ১ তারিখে হিসাবের উদ্বৃত্ত ছিল হাতে নগদ ১,০৫,০০০ টাকা; দ্ব্যক জামু ১,১০,০০০ টাকা, অসকলপত্র ১,১৫,০০০ টাকা; মজুদ পত্র ১,২০,০০০ টাকা, প্রস্তাব হিসাব ৩০,০০০ টাকা ও বাকের বেকন ১৮,০০০ টাকা।

৮। ১ জামুদ্রি তারিখে নি. অরিনের মেটি 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। প্রতিকারের উদ্বৃত্ত নির্ণয়ে ভুল হলে তা কোনর দ্বারা পড়ো?

- (ক) রেওয়ামিল তৈরির পুরে
 (খ) রেওয়ামিল তৈরির পরে
 (গ) আর বিপরীতে
 (ঘ) আর্থিক অবস্থার বিপরীতে

১১। মূলধন জাতীয় আয় কোনটি?

- (ক) পত্র প্রায়
 (খ) মজুতি বরড
 (গ) পত্র বিক্রয়
 (ঘ) অসকলপত্র বিক্রয়

১২। হিসাব চক্রের কোন দাখিলা ঐকিক?

- (ক) জাবেদা
 (খ) বক্রিয়ান
 (গ) রেওয়ামিল
 (ঘ) কার্পস

১৩। দ্ব্যক সমন্বয় বিপরীতে কে প্রবৃত্ত করণ?

- (ক) দ্ব্যক
 (খ) অসকলপত্র
 (গ) অসকলপত্র
 (ঘ) পাওনাদার

[পর পৃষ্ঠা দ্রষ্টব্য]

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