

অর্থনির্বাহনি অধীক্ষক
হিসাববিভাগে
দ্বিতীয় শ্রম
[২০২৩ সালের নিয়োগের অনুযায়ী]
সময়—৩০ মিনিট
পূর্বনির্ধারিত—৩০

বিষয় কোড :

2 5 4

সেট :

ক

[বিশেষ দ্রষ্টব্য: সরবরাহকৃত অর্থনির্বাহনি অধীক্ষকের উত্তরপত্রে প্রাপ্ত ত্রুটিমুক্ত নথির বিপরীতে প্রদত্ত বর্ণিতকৃত দৃষ্টান্তের হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের সূত্রটি বলা পড়েই তদনুযায়ী সম্পূর্ণ ভরতি কর। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রের কোনো প্রকার দাণ/ভিত্তি সেওয়া যাবে না।

- ১। অর্থনির্বাহনি ব্যবসায়ের সর্বোচ্চ সম্ভাব্য সাফল্য কত?
(ক) ২ (খ) ৭
(গ) ২০ (ঘ) ৫০

- ২। মুক্তির অবর্তমানে অর্থনির্বাহনি কর্তৃক প্রদত্ত ঋণের সুদের হার কত?
(ক) ৬% (খ) ৮%
(গ) ১০% (ঘ) ১২%

- ৩। শেয়ার অবস্থার কোন ধরনের সম্পদ?
(ক) অসিত (খ) উল্লিখিত
(গ) স্থায়ী (ঘ) ভাসমান

- ৪। বোনাস শেয়ার ইস্যু করা হয়—
I. বর্তমান শেয়ারহোল্ডারদের
II. অবিদ্যমান শেয়ারহোল্ডারদের
III. নগদ লাভ্যায়ের পরিবর্তে

নিচের কোনটি সঠিক?

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

নিচের অনুচ্ছেদটি পড় এবং ৫ ও ৬ নং প্রশ্নের উত্তর দাও :

ক, খ ও গ যথাক্রমে ৫০,০০০ টাকা, ৬০,০০০ টাকা এবং ৭০,০০০ টাকা মূলধন নিয়ে যৌথিক মুক্তির মাধ্যমে একটি অর্থনির্বাহনি কারবার শুরু করে। মূলধনের উপর ১০% সুদ ধার্যের কথা মুক্তিতে থাকলেও ঋণের সুদ এবং মূল্যের বন্টনের ব্যাপারে কিছু উল্লেখ করা হয়নি। "ক" বছরের আকস্মিকভাবে ঋণ হিসাবে ৩০,০০০ টাকা কারবারে আনয়ন করে। বছর শেষে কারবারের মূল্যের পরিমাণ ৩০,০০০ টাকা।

- ৫। "ক" প্রদত্ত ঋণের সুদের পরিমাণ কত?
(ক) সুদ নাই (খ) ৯০০ টাকা
(গ) ১৮০০ টাকা (ঘ) ৩,০০০ টাকা

- ৬। "খ" এর মূল্যের পরিমাণ কত?
(ক) ৭,০০০ (খ) ৬,৭০০
(গ) ৮,০০০ (ঘ) ৩,৭০০

- ৭। কোম্পানি আইন অনুযায়ী অবস্থার সর্বোচ্চ হার কত?
(ক) ৬% (খ) ৮%
(গ) ১০% (ঘ) ১২%

- ৮। প্রাথমিক মজুর ২০,০০০ টাকা, সমাপ্তি মজুর ৩০,০০০ টাকা, বিক্রয় ৫,০০,০০০ টাকা, মূল্যের ত্রুটিমুক্তের ২৫%। বিক্রয়যোগ্য পণ্যের মূল্য কত?
(ক) ৩,৭৫,০০০ টাকা (খ) ৩,৯০,০০০ টাকা
(গ) ৮,০০,০০০ টাকা (ঘ) ৮,২০,০০০ টাকা

- ৯। অসিত কোম্পানি ১০% অবস্থার শেয়ার ইস্যু করে ৩,৬০,০০০ টাকা পেমেন্ট। কোম্পানির পরিপত্রিত মূলধনের পরিমাণ কত?
(ক) ৩,২৪,০০০ টাকা (খ) ৩,৬০,০০০ টাকা
(গ) ৩,৯৬,০০০ টাকা (ঘ) ৮,০০,০০০ টাকা

- ১০। পণ্য বিতরণ—
I. নগদ হিসাবে প্রদান করে
II. ঋণ হিসাবে প্রদান করে
III. ঋণ মুক্তি করে

নিচের কোনটি সঠিক?

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

- ১১। প্রত্যক্ষ মাল, প্রত্যক্ষ মজুরি এবং প্রত্যক্ষ খরচের সমষ্টিতে কী বলে?
(ক) মুখ্য ব্যয় (খ) উৎপাদন ব্যয়
(গ) কারখানা ব্যয় (ঘ) অপারেশন ব্যয়

- ১২। তরুণিক দায় পরিপত্রিতের কমতা পরিমাপ করা হয় কোন অনুপাতের মাধ্যমে?
(ক) এসিট টেস্ট অনুপাত
(খ) উল্লিখিত অনুপাত
(গ) কার্যকরী মূলধন অনুপাত
(ঘ) দায় মালিকানা অনুপাত

- ১৩। মজুর পণ্য অবস্থায়িত হওয়ার ফলে প্রভাবিত হয়—
I. নিট মূল্য
II. আয়কর
III. মোট মূল্য

নিচের কোনটি সঠিক?

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

- ১৪। মজুর আর্থিক অনুপাত দ্বারা প্রতিষ্ঠানের কী ব্যাখ্যা করা হয়?
(ক) তরুণতা (খ) মূল্য
(গ) ক্ষমতা (ঘ) আর্থিক স্বচ্ছতা

[পর পৃষ্ঠা দ্রষ্টব্য]

Hsc Question Accounting 2014 Dhaka Board

JL Elias



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plot a s t a r labs expedition uncovers an ancient derelict spacecraft in the jungles of central america superman investigates the ship and is afflicted by an alien virus causing his powers to fluctuate wildly the group is captured by a band of mercenaries working for

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superman and batman versus aliens and predator 2 is an issue of the series superman and batman versus aliens and predator volume 1 with a cover date of february 2007 contents 1 synopsis for superman and batman vs aliens and predator part ii of ii 2 appearing in superman and batman vs aliens and predator part ii of ii 3 notes

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superman and batman vs aliens and predator originally titled superman and batman versus aliens and predator is a two issue prestige format limited crossover comic book series that was first published by dc comics and dark horse comics from january february 2007

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superman and batman versus aliens and predator volume 1 was a limited series published by dc comics it ran from 2007 until 2007 it starred superman and batman issues superman and batman versus aliens and predator 1 superman and batman versus aliens and predator 2 see also cover gallery superman and batman versus aliens and predator

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