

৩-২৬

হিসাববিভাগ
দ্বিতীয় পত্র
(২০২০ সালের সিলেবাস অনুযায়ী)
সময়—৩০ মিনিট
মার্কস—৩০

বিষয় কোড :

2 5 4

পেট :

৭

বিশেষ দ্রষ্টব্য: সরকারস্বত্বকৃত বহুনির্বাচনি অধীকার উত্তরপত্রের প্রত্যেক অর্থিক মাথের বিপরীতে প্রদত্ত কার্দিশব্দিত বৃত্তনম্বর হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বগ পয়েন্ট কলম দ্বারা সম্পূর্ণ তরুটি কর। প্রতিটি প্রশ্নের মান ১।

গ্রুপগত্রে কোনো একর নাম/চিহ্ন দেওয়া দানে না।

১। সল কোম্পানির মোট সম্পদের পরিমাণ ৮,০০,০০০ টাকা
যার $\frac{3}{8}$ অংশ চলতি সম্পদ। চলতি দত্ত ১,০০,০০০ টাকা
হলে কর্তৃকর্তী মূলধনের পরিমাণ কত?

(ক) ১,০০,০০০ টাকা (খ) ২,০০,০০০ টাকা
(গ) ৩,০০,০০০ টাকা (ঘ) ৬,০০,০০০ টাকা

২। জনব খান এর কারবারের চলতি মূলধন ও চলতি দত্তের
পরিমাণ সমান। ঠানবখান কারবার পরিচালনার জন্য তার
কোন ধরনের সম্পদ বৃত্তি করা প্রয়োজন?

(ক) স্থায়ী সম্পদ (খ) চলতি সম্পদ
(গ) অধিক সম্পদ (ঘ) অস্পষ্টত্ব সম্পদ

৩। অশৌনারি কারবারে অশৌনার কর্তৃক উত্তোলন হিসাবের
নম্যাপনি জের স্থানভের করা হত—

I. উত্তোলন হিসাবে
II. মূলধন হিসাবে
III. চলতি হিসাবে

নিচের কোনটি সঠিক?

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

৪। অর্থিক বিবরণী বিভ্রমণের উদ্দেশ্য হল—

I. ব্যবসায়ের মূল্যবাহ্য অর্থ কমানো থানাই
II. ব্যবসায়ের দক্ষতা থানাই
III. ব্যবসায়ের স্বচ্ছতা থানাই

নিচের কোনটি সঠিক?

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

৫। কোন ধরনের শেয়ারহোল্ডারগণ কারবার পরিচালনায়
অংশগ্রহণ করতে পারেন?

(ক) রাইটি শেয়ার (খ) বোমাস শেয়ার
(গ) সাধারণ শেয়ার (ঘ) অধ্যাধিকার শেয়ার

নিচের উদীপকটি পড়ে ৬ ও ৭ নং প্রশ্নের উত্তর
দাও :

শরণা গিয়া বছরের শুরুতে ৫,০০,০০০ টাকার একটি
মেশিন ক্রয় করে। উহার সংস্থাপন ব্যয় ১০,০০০ টাকা
মজুরির মধ্যে অন্তর্ভুক্ত প্রযুক্ত। মোট মজুরির পরিমাণ
ছিল ৪০,০০০ টাকা। মেশিনটির উপর ১০% হারে
অবচয় ধার্য করার সিদ্ধান্ত গৃহীত হয়।

৬। মজুরির বছরের মেশিনটির অবচয়ের পরিমাণ কত টাকা?

(ক) ৫০,০০০ টাকা (খ) ৫১,০০০ টাকা
(গ) ৫৪,০০০ টাকা (ঘ) ৫৫,০০০ টাকা

৭। অবচয়ের হার ১০% হলে—

I. পরিচালন মূল্যবাহ্য প্রদান পেতো
II. আচর্য কথ পরিচালনা করতে হতো
III. শেয়ার সক্রিয় বৃত্তি হতো

নিচের কোনটি সঠিক?

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

৮। অশৌনারি ব্যবসায়ের সর্বোচ্চ লভ্যা লংগো কত?

(ক) ২ (খ) ৭
(গ) ২০ (ঘ) ৫০

৯। বৃত্তি অবচয়নে অশৌনার কর্তৃক প্রদত্ত কলের মূল্যের হার
কত?

(ক) ৬% (খ) ৮%
(গ) ১০% (ঘ) ১২%

১০। শেয়ার অবচয়র কোন ধরনের সম্পদ?

(ক) অধিক (খ) চলতি
(গ) স্থায়ী (ঘ) অসম্মান

১১। বোমাস শেয়ার ইস্যু করা হত—

I. কর্তৃক শেয়ারহোল্ডারগণের
II. অধিকার শেয়ারহোল্ডারগণের
III. নাম লভ্যাংশের 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 ১২ ও ১৩ নং প্রশ্নের উত্তর
দাও :

ক, খ ও গ বছরকমে ৫০,০০০ টাকা, ৬০,০০০ টাকা
এবং ৭০,০০০ টাকা মূলধন নিয়ে বৈধিত্ব
মাধ্যমে একটি অশৌনারি কারবার শুরু করে। মূলধনের
উপর ১০% মূল ধারের কথ বৃত্তিতে থাকলেও কলের
মূল এবং মূল্যবাহ্য বৃত্তিনের ব্যাপারে কিছু উত্তেখ করা
হয়নি। 'ক' বছরের মাধ্যমক্রমে কথ হিসাবে ৩০,০০০
টাকা কারবারে আনয়ন করে। বছর শেষে কারবারের
মূল্যবাহ্য পাড়ায় ৩০,০০০ টাকা।

'ক' প্রদত্ত কলের মূল্যের পরিমাণ কত?

(ক) মূল নাই (খ) ২০০ টাকা
(গ) ১৮০০ টাকা (ঘ) ৩,০০০ টাকা

[পর পৃষ্ঠা দ্রষ্টব্য]

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