

৩-২৬

হিসাববিজ্ঞান
দ্বিতীয় পত্র
(২০২০ সালের সিলেবাস অনুযায়ী)
সময়—৩০ মিনিট
মার্ক—৩০

বিষয় কোড :

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পেট :

৭

বিশেষ দ্রষ্টব্য: সরকারস্বত্বকৃত বহুনির্বাচনি অধীকার উত্তরপত্রে প্রাপ্ত তথ্যের বিপরীতে প্রদত্ত কার্যনির্বাহিত বৃত্তনমূলে হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বসে পায়েট কলম দ্বারা সম্পূর্ণ তথ্যটি কর। প্রতিটি প্রশ্নের মান ১।

গ্রন্থপত্রে কোনো একর নাথ/চিহ্ন দেওয়া থাকবে না।

- ১। সল কোম্পানির মোট সম্পদের পরিমাণ ৮,০০,০০০ টাকা।
যার $\frac{3}{8}$ অংশ চলতি সম্পদ। চলতি দায় 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। জনাব খান এর কারবারের চলতি মূলধন ও চলতি দায়ের
পরিমাণ সমান। টেনশিন কারবার পরিচালনার জন্য তার
কোন ধরনের সম্পদ হ্রাস করা প্রয়োজন?
(ক) স্থায়ী সম্পদ (খ) চলতি সম্পদ
(গ) অসিক সম্পদ (ঘ) সম্পর্কিত সম্পদ

- ৩। অংশীদারি কারবারে অংশীদার কর্তৃক উত্তোলন হিসাবের
নমুনা নিচের কোন মূলধনের করা হয়—
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। আর্থিক বিবরণী বিশ্লেষণের উদ্দেশ্য হল—
I. ব্যবসায়ের মূল্যবাহ্য অর্থ কতটা জানাই
II. ব্যবসায়ের দক্ষতা জানাই
III. ব্যবসায়ের স্বচ্ছতা জানাই

নিচের কোনটি সঠিক?
(ক) I ও II (খ) I ও III
(গ) II ও III (ঘ) I, II ও III

- ৫। কোন ধরনের শেয়ারহোল্ডারের কারবার পরিচালনায়
অংশগ্রহণ করতে পারে?

(ক) রাইট শেয়ার (খ) বোম্বাস শেয়ার
(গ) সাধারণ শেয়ার (ঘ) অধ্যক্ষিকার শেয়ার

নিচের উদ্দীপকটি পড়ে ৬ ও ৭ নং প্রশ্নের উত্তর
দাও।

শ্রীমতী গিয়া বছরের শুরুতে ৫,০০,০০০ টাকার একটি
মেশিন ক্রয় করে। উহার সংস্থাপন ব্যয় ১০,০০০ টাকা।
মেশিনটির মধ্যে অন্তর্ভুক্ত প্রভুত্ব। মোট মেশিনের পরিমাণ
হল ৪০,০০০ টিকা। মেশিনটির উপর ১০% হারে
অবচয় ধার্য করার সিদ্ধান্ত গৃহীত হয়।

- ৬। মেশিন বছরের বেশিরভাগ অংশের পরিমাণ কত টিকা?
(ক) ৫০,০০০ টাকা (খ) ৫১,০০০ টাকা
(গ) ৫৪,০০০ টাকা (ঘ) ৫৫,০০০ টাকা

- ৭। অবচয়ের হার ১০% হলে—
I. পরিচালন মূল্যের প্রায় পেরো
II. আচর্যক ক্রম পরিমার্জন করতে হবে
III. শেয়ার সঞ্চিতি সৃষ্টি হতো

নিচের কোনটি সঠিক?
(ক) I ও II (খ) I ও III
(গ) II ও III (ঘ) I, II ও III

- ৮। অংশীদারি ব্যবসায়ের সর্বোচ্চ লভ্যা সংখ্যা কত?
(ক) ২ (খ) ৭
(গ) ২০ (ঘ) ৫০

- ৯। মুক্তি অবস্থানে অংশীদার কর্তৃক প্রদত্ত অংশের মূল্যের হার
কত?
(ক) ৬% (খ) ৮%
(গ) ১০% (ঘ) ১২%

- ১০। শেয়ার অবস্থার কোন ধরনের সম্পদ?
(ক) অসিক (খ) চলতি
(গ) স্থায়ী (ঘ) অসম্মান

- ১১। বোম্বাস শেয়ার ইস্যু করা হয়—
I. কর্তৃক শেয়ারহোল্ডারদের
II. অংশীদার শেয়ারহোল্ডারদের
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 বৈধিক মুক্তি
মাধ্যমে একটি অংশীদারি কারবার শুরু করে। মূলধনের
উপর ১০% মূল ধারের ক্রম মুক্তিতে থাকলেও অংশের
মূল এবং মূল্যের বিনিময় ব্যাপারে কিছু উল্লেখ করা
হয়নি। 'ক' বছরের মাঝামাঝিতে ৩০,০০০
টাকা কারবারে আমদান করে। বছর শেষে কারবারের
মূল্যের পাড়ায় ৩০,০০০ টাকা।

- ১২। 'ক' প্রদত্ত অংশের মূল্যের পরিমাণ কত?
(ক) মূল নাই (খ) ২০০ টাকা
(গ) ১৫০০ টাকা (ঘ) ৩,০০০ টাকা

[পর পৃষ্ঠা দ্রষ্টব্য]

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