

অর্থনির্বাহী অধীক্ষক

হিসাববিভাগে

বিদীয়া শহর

[২০২৩ সালের নিয়োগের অনুযায়ী]

সময়—৩০ মিনিট

পূর্বনির্দেশ—০০

বিষয় কোড :

2 5 4

সেট :

ক

[বিশেষ দ্রষ্টব্য: সরবরাহকৃত অর্থনির্বাহী অধীক্ষার উত্তরণের প্রাপ্ত জনমিত নথির বিপরীতে প্রদত্ত বর্ণিতকৃত বৃত্তান্তের হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তান্ত বলা পক্ষেই তদন্ত করা সম্পূর্ণ করা হবে। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রের কোনো প্রকার দাণ/ভিত্তি সেওয়া যাবে না।

১। অর্থনির্বাহী ব্যবসায়ের সর্বোচ্চ সম্ভাব্য সাফল্য কত?

- (ক) ২ (খ) ৭  
(গ) ২০ (ঘ) ৫০

২। মুক্তির অবর্তমানে অর্থনির্বাহীর কর্তৃত্ব প্রদত্ত ক্ষমতার 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 বৈশ্বিক মুক্তির মাধ্যমে একটি অর্থনির্বাহী কারবার শুরু করে। মূলধনের উপর ১০% সুদ ধার্যের কথা মুক্তিতে থাকলেও স্বপ্নের সুদ এবং মূল্যের বৃদ্ধির ব্যাপারে কিছু উল্লেখ করা হয়নি। "ক" বছরের আকস্মিকভাবে অর্থ হিসাবে ৩০,০০০ টাকা কারবারে আনয়ন করে। বছর শেষে কারবারের মূল্যের বৃদ্ধি ৩০,০০০ টাকা।

৫। "ক" প্রদত্ত স্বপ্নের 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 তদন্তমূল্যের 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 পেম। কোম্পানির পরিপোষিত মূলধনের পরিমাণ কত?

- (ক) ৩,২৮,০০০ 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. অর্থ হিসাবে প্রদান করে  
III. ব্যয় বৃদ্ধি 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। তৎকালিক দায় পরিপোষের 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 আর্থন অনুপাত দ্বারা প্রতিষ্ঠানের কী ব্যাখ্যা করা হয়?

- (ক) তালিকা (খ) মূল্য  
(গ) ক্ষমতা (ঘ) আর্থিক স্বচ্ছতা

[পর পৃষ্ঠা দ্রষ্টব্য]

# Hsc Question Accounting 2014 Dhaka Board

**Institute of Chartered Accountants in  
England and Wales, Institute of  
Chartered Accountants in England and  
Wales Staff, BPP Learning Media  
(Firm), BPP Learning Media (Firm) Staff**

**Hsc Question Accounting 2014 Dhaka Board:**

**ICAEW Financial Accounting and Reporting, for Exams in 2014** Institute of Chartered Accountants in England and Wales, Institute of Chartered Accountants in England and Wales Staff, BPP Learning Media (Firm), BPP Learning Media (Firm) Staff, 2013

This book delves into Hsc Question Accounting 2014 Dhaka Board. Hsc Question Accounting 2014 Dhaka Board is a vital topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Hsc Question Accounting 2014 Dhaka Board, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Hsc Question Accounting 2014 Dhaka Board
- Chapter 2: Essential Elements of Hsc Question Accounting 2014 Dhaka Board
- Chapter 3: Hsc Question Accounting 2014 Dhaka Board in Everyday Life
- Chapter 4: Hsc Question Accounting 2014 Dhaka Board in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Hsc Question Accounting 2014 Dhaka Board. The first chapter will explore what Hsc Question Accounting 2014 Dhaka Board is, why Hsc Question Accounting 2014 Dhaka Board is vital, and how to effectively learn about Hsc Question Accounting 2014 Dhaka Board.
3. In chapter 2, the author will delve into the foundational concepts of Hsc Question Accounting 2014 Dhaka Board. The second chapter will elucidate the essential principles that must be understood to grasp Hsc Question Accounting 2014 Dhaka Board in its entirety.
4. In chapter 3, the author will examine the practical applications of Hsc Question Accounting 2014 Dhaka Board in daily life. The third chapter will showcase real-world examples of how Hsc Question Accounting 2014 Dhaka Board can be effectively utilized in everyday scenarios.
5. In chapter 4, the author will scrutinize the relevance of Hsc Question Accounting 2014 Dhaka Board in specific contexts. The fourth chapter will explore how Hsc Question Accounting 2014 Dhaka Board is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, the author will draw a conclusion about Hsc Question Accounting 2014 Dhaka Board. The final chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Hsc Question Accounting 2014 Dhaka Board.

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