

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 দাখলের বিপরীতে প্রদত্ত কনিদর্শনিত দৃঢ়তামূলক হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের দৃষ্টটি বলা পায়েট কলাম দ্বারা সম্পূর্ণ তথ্যটি কর। প্রতিটি প্রশ্নের মান ১।

গ্রন্থপত্রের কোনো একক নাম/চিহ্ন দেওয়া যাবে না।

১। সল কোম্পানির মোট সম্পদের পরিমাণ ৮,০০,০০০ টাকা যার $\frac{1}{4}$ 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। ঠানবখান কারবার পরিচালনার জন্য তার কোন ধরনের সম্পদ ব্যক্তি করা প্রয়োজন?

(ক) স্থায়ী সম্পদ (খ) চলতি সম্পদ
(গ) অসিক সম্পদ (ঘ) সম্পর্কিত সম্পদ

৩। অংশীদারি কারবারে অংশীদার কর্তৃক উত্তোলন হিসাবের সমাপ্তি হের স্থানান্তর 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। অর্থিক বিবরণী বিশ্লেষণের উদ্দেশ্য হল—

I. ব্যবসায়ের মূল্যবাহু অর্থ কতটা খাটাই
II. ব্যবসায়ের দক্ষতা খাটাই
III. ব্যবসায়ের স্বচ্ছতা খাটাই

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 পারে?

(ক) রাইট শেয়ার (খ) বোনাস 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 বেশি কর্তৃক কর্তৃক। উহার সংস্থাপন ব্যয় ১০,০০০ টাকা মজুরির মধ্যে অন্তর্ভুক্ত প্রযুক্ত। মোট মজুরির পরিমাণ ছিল ৪০,০০০ টাকা। বেশিটির উপর ১০% হারে অবচয় ধার্য করার সিদ্ধান্ত গৃহীত হয়।

৬। মজুরি বছরের বেশিটির 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 মূল্যবাহু প্রদান পেতো
II. আয়কর কমা পরিচালন করতে হতো
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। বোনাস শেয়ার ইস্যু করা হয়—

I. কর্তৃক শেয়ারহোল্ডারগণের
II. অংশীদার 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 বৈধিত হুক্ত মাধ্যমে একটি অংশীদারি কারবার শুরু করে। মূলধনের উপর ১০% মূল ধারের কমা মুক্তিভুক্ত থাকলেও অংশের মূল এবং মূল্যবাহু বইয়ের ব্যাপারে কিছু উল্লেখ করা হয়নি। 'ক' বছরের মাধ্যমিকভাবে ৩০,০০০ টাকা কারবারে আমদান করে। বছর শেষে কারবারের মূল্যবাহু পাড়ায় ৩০,০০০ টাকা।

'ক' প্রদত্ত অংশের মূল্যের পরিমাণ কত?

(ক) মূল নাই (খ) ৩০০ টাকা
(গ) ১৮০০ টাকা (ঘ) ৩,০০০ টাকা

[পর পৃষ্ঠা দ্রষ্টব্য]

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Table of Contents Hsc Suggestion 2accounting 2nd Paper

1. Understanding the eBook Hsc Suggestion 2accounting 2nd Paper
 - The Rise of Digital Reading Hsc Suggestion 2accounting 2nd Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Hsc Suggestion 2accounting 2nd Paper
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Hsc Suggestion 2accounting 2nd Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Hsc Suggestion 2accounting 2nd Paper
 - Personalized Recommendations
 - Hsc Suggestion 2accounting 2nd Paper User Reviews and Ratings

- Hsc Suggestion 2accounting 2nd Paper and Bestseller Lists
- 5. Accessing Hsc Suggestion 2accounting 2nd Paper Free and Paid eBooks
 - Hsc Suggestion 2accounting 2nd Paper Public Domain eBooks
 - Hsc Suggestion 2accounting 2nd Paper eBook Subscription Services
 - Hsc Suggestion 2accounting 2nd Paper Budget-Friendly Options
- 6. Navigating Hsc Suggestion 2accounting 2nd Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Hsc Suggestion 2accounting 2nd Paper Compatibility with Devices
 - Hsc Suggestion 2accounting 2nd Paper Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Hsc Suggestion 2accounting 2nd Paper
 - Highlighting and Note-Taking Hsc Suggestion 2accounting 2nd Paper
 - Interactive Elements Hsc Suggestion 2accounting 2nd Paper
- 8. Staying Engaged with Hsc Suggestion 2accounting 2nd Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Hsc Suggestion 2accounting 2nd Paper
- 9. Balancing eBooks and Physical Books Hsc Suggestion 2accounting 2nd Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Hsc Suggestion 2accounting 2nd Paper
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Hsc Suggestion 2accounting 2nd Paper
 - Setting Reading Goals Hsc Suggestion 2accounting 2nd Paper
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Hsc Suggestion 2accounting 2nd Paper
 - Fact-Checking eBook Content of Hsc Suggestion 2accounting 2nd Paper
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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