

৩-২৬

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

বিষয় কোড : 2 5 4

পেট : গ

বিশেষ দ্রষ্টব্য: সরকারস্বত্বকৃত বহুনির্বাচনি অধীকার উত্তরপত্রে প্রাপ্ত তথ্যের বিপরীতে প্রদত্ত কার্যনির্বাহিত বৃত্তনমূলে হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বসে পায়েট কলামে স্বাক্ষর সম্পূর্ণ করণ। প্রতিটি প্রশ্নের মান ১।

গ্রন্থপত্রে কোনো একক নাম/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। 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 হেরে 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। আর্থিক 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 পারেন?

- (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 মজুরির মধ্যে অন্তর্ভুক্ত প্রযুক্তি। 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 মূল্যবাহু প্রাপ্ত পেমেন্ট  
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 অবচয় কোন ধরনের সম্পদ?

- (ক) অসিক (খ) চলতি  
(গ) স্থায়ী (ঘ) অসম্মান

- ১১। বোম্বাস 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 প্রাপ্তি মাধ্যমে একটি অংশীদারি কারবার শুরু করে। মূলধনের উপর ১০% মূল ধারের কমা মুক্তিভুক্ত থাকলেও অংশের মূল এবং মূল্যবাহু বিনিময়ের ব্যাপারে কিছু উল্লেখ করা হয়নি। 'ক' বছরের মাধ্যমিকভাবে ৩০,০০০ টাকা কারবারে আমদান করে। বছর শেষে কারবারের মূল্যবাহু পাড়ায় ৩০,০০০ টাকা।

- ১২। 'ক' প্রদত্ত অংশের মূল্যের পরিমাণ কত?

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

[পর পৃষ্ঠা দ্রষ্টব্য]

Solved By Accounting Hour

# Hsc Accounting Mcq Question Answer

**Yan Bai**



## **Hsc Accounting Mcq Question Answer:**

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Department Costs Common Costs and Revenues MCQ Chapter 16 Direct Cost Variances and Management Control MCQ Chapter 17 Financial Ratios Analysis MCQ Chapter 18 Flexible Budget and Management Control MCQ Chapter 19 Flexible Budget Overhead Cost Variance MCQ Chapter 20 Fundamentals of Accounting MCQ Chapter 21 Inventory Management Just in Time and Costing Methods MCQ Chapter 22 Job Costing MCQ Chapter 23 Management Accounting in Organization MCQ Chapter 24 Management Control Systems and Multinational Considerations MCQ Chapter 25 Master Budget and Responsibility Accounting MCQ Chapter 26 Overhead Cost Variances and Management Control MCQ Chapter 27 Performance Measurement Compensation and Multinational Considerations MCQ Chapter 28 Process Costing MCQ Chapter 29 Spoilage Rework and Scrap MCQ The Accounting Concepts MCQ PDF e Book Chapter 1 practice test to solve MCQ questions on Conversion costs cost analysis inventory types inventoriable cost and period cost manufacturing costs period costs prime costs and types of inventories The Activity Based Costing and Management MCQ PDF e Book Chapter 2 practice test to solve MCQ questions on Activity based costing systems activity based costing accounting broad averaging and consequence and refining costing system The Balanced Scorecard and Strategic Profitability Analysis MCQ PDF e Book Chapter 3 practice test to solve MCQ questions on Balanced scorecard strategic analysis accounting strategy operating income and strategy implementation The Balanced Scorecard Quality Time and Theory of Constraints MCQ PDF e Book Chapter 4 practice test to solve MCQ questions on Costs of quality quality improvements customer response time and on time performance analyzing problems and improve quality balance scorecard and measures bottlenecks financial perspective and competitive tool The Basics of Accounting MCQ PDF e Book Chapter 5 practice test to solve MCQ questions on Direct costs indirect costs and what is cost in accounting The Budgeting and Accounting MCQ PDF e Book Chapter 6 practice test to solve MCQ questions on Budgeting and responsibility accounting and Kaizen budgeting The Capacity Analysis and Inventory Costing MCQ PDF e Book Chapter 7 practice test to solve MCQ questions on Absorption costing inventory costing methods manufacturing companies and throughput costing The Capital Budgeting and Cost Benefit Analysis MCQ PDF e Book Chapter 8 practice test to solve MCQ questions on Accrual accounting rate of return method capital budgeting and inflation capital budgeting stages cost analysis dimensions discounted cash flow and payback method The Cost Allocation Customer Profitability and Sales Variance Analysis MCQ PDF e Book Chapter 9 practice test to solve MCQ questions on Cost allocation and costing systems customer revenues and costs sales mix and sales quantity variances and static budget variance The Cost Allocation Joint Products and Byproducts MCQ PDF e Book Chapter 10 practice test to solve MCQ questions on Joint cost irrelevant joint costs byproducts accounting constant gross margin percentage NRV method decision making net realizable value method sales value split off method and scrap The Cost Function and Behavior MCQ PDF e Book Chapter 11 practice test to solve MCQ questions on Estimating cost functions estimating cost function using quantitative analysis linear cost functions nonlinearity and cost functions cost estimation methods curves and nonlinear cost function data collection and

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**HSC A-level Classified Accounting** Angeline Lim B. Com,2002 Fundamentals of Accounting with Multiple Choice Questions K.K. Agrawal,2010-08-01 *Objective Question Commerce - Financial Accounting* Dheeraj Kumar Singh, Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc Bookkeeping and Accounts, Multiple Choice Questions and Answers Moses B. Carson,2007 This comprehensive review contains 930 multiple choice questions and answers that reinforce bookkeeping and accounting knowledge concepts and techniques *Business Accounting* Tommy Robinson,1996 **Basic Financial Accounting (MCQ and A) Revised International Edition** Toye Adelaja,2015-04-24 It has been discovered that multi choice questions have become integral parts of every financial accounting examination in the world nowadays This book includes many multi choice questions and answers on each accounting topic The book is designed and prepared for candidates preparing for financial accounting examination It is very useful for students in high schools secondary schools and tertiary institution who want to know the rudiments of financial accounting The book contains various questions on each topic in financial accounting Answers and explanations are also provided in the book Business men and other people who are interested in acquiring accounting knowledge will also find the book beneficial Objective Question Commerce - Cost & Management Accounting Dheeraj Kumar Singh, Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc **IGCSE Accounting** Rakesh Kabra,2019-08-31 A Compilation of Multiple Choice Questions with Answers from Past Papers **Objective Question Commerce - Advance & Miscellaneous Accounting** Dheeraj Kumar Singh, Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant

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owed by a company to suppliers or creditors for goods or services purchased on credit It is a liability on the balance sheet

Accounts Receivable Accounts receivable represent money owed to a company by customers for goods or services sold on credit It is an asset on the balance sheet

5 What is the Purpose of the Cash Flow Statement Answer The cash flow statement provides information about the cash inflows receipts and outflows payments of a company during a specific period It helps assess the company s ability to generate cash and its liquidity position

6 Describe the Matching Principle in Accounting Answer The matching principle requires expenses to be recognized in the same period as the revenues they help generate This principle ensures that financial statements accurately reflect the costs incurred to generate revenue providing a clearer picture of profitability

7 What is Depreciation and How Does It Impact Financial Statements Answer Depreciation is the systematic allocation of the cost of tangible assets over their useful lives It is a non cash expense that reduces the book value of assets on the balance sheet and impacts the income statement by reducing net income

8 Explain the Difference Between FIFO and LIFO Inventory Valuation Methods Answer FIFO First In First Out FIFO assumes that the first units purchased or produced are the first ones sold or used It results in lower cost of goods sold and higher ending inventory during inflationary periods LIFO Last In First Out LIFO assumes that the last units purchased or produced are the first ones sold or used It results in higher cost of goods sold and lower ending inventory during inflationary periods

9 What is the Purpose of the Balance Sheet Answer The balance sheet provides a snapshot of a company s financial position at a specific point in time showing its assets liabilities and equity It helps assess the company s liquidity solvency and overall financial health

10 Describe the Components of Shareholders Equity Answer Shareholders equity represents the owners residual interest in the company s assets after deducting liabilities It includes common stock additional paid in capital retained earnings and other comprehensive income These questions cover foundational concepts in accounting and are essential for understanding financial reporting analysis and decision making processes within organizations



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