

৩-২৬

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

বিষয় কোড : 

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বিশেষ দ্রষ্টব্য: সরকারস্বত্বকৃত যন্ত্রনির্মিত অস্বীকার উপবন্ধে প্রাপ্ত অর্থিক মাধ্যমের বিপরীতে প্রদত্ত কার্যনির্বাহিত যুক্তনমুনে হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের দৃষ্টিতে বলা পড়েই কখন যাত্রা সম্পূর্ণ তথ্যটি কর। প্রতিটি প্রশ্নের মান ১।

গ্রন্থপথে কোনো একর মাধ্যম/চিহ্ন দেওয়া যাবে 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 কার্যকরী 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 মাসের ও চলতি মাসের পরিমাণ সমান। ঠানবখান কারবার পরিচালনার জন্য তার কোন ধরনের সম্পদ হ্রাস করা প্রয়োজন?
- (ক) স্থায়ী সম্পদ (খ) চলতি সম্পদ  
(গ) অধিক সম্পদ (ঘ) অসম্পূর্ণ সম্পদ

- ৩। অশৌনারি কারবারে অশৌনার কার্যকর 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 স্থানান্তর অর্থ কতটা খরচ  
II. ব্যবসায়ের দক্ষতা খরচ  
III. ব্যবসায়ের স্বচ্ছতা খরচ

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 উদ্দেশ্যটি পড়ে ৬ ও ৭ নং প্রশ্নের উত্তর দাও।

শ্রীমতী গিয়া বছরের শুরুতে ৫,০০,০০০ টাকার একটি বেশি কর্তৃত্ব করে। উহার সংস্থাপন ব্যয় ১০,০০০ টাকা মজুরির মধ্যে অন্তর্ভুক্ত প্রদত্ত। মোট মজুরির পরিমাণ ছিল ৪০,০০০ টাকা। বেশি কর্তৃত্বের উপর ১০% হারে অবচয় ধার্য করার সিদ্ধান্ত গৃহীত হয়।

- ৬। মজুরি বছরের বেশি কর্তৃত্বের 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 মূল্যের প্রায় পেরো  
II. আচর্য কত পরিমাণে করতে হবে  
III. শেয়ার সঠিকি সঠিক হবে

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 লক্ষ্য কত?
- (ক) ২ (খ) ৭  
(গ) ২০ (ঘ) ৫০

- ৯। স্থায়ী অবচয় অশৌনার কার্যকর প্রদত্ত অর্থের মূল্যের হার কত?
- (ক) ৬% (খ) ৮%  
(গ) ১০% (ঘ) ১২%

- ১০। শেয়ার অবচয় কোন ধরনের সম্পদ?
- (ক) অধিক (খ) চলতি  
(গ) স্থায়ী (ঘ) অসম্পূর্ণ

- ১১। বোম্বাস শেয়ার ইস্যু করা হয়—
- I. কার্যনির্বাহী শেয়ারহোল্ডারের  
II. অধিকার শেয়ারহোল্ডারের  
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 বছরকে ৫০,০০০ টাকা, ৬০,০০০ টাকা এবং ৭০,০০০ টাকা মূলধন নিয়ে বৈধিক মাসে একটি অশৌনারি কারবার শুরু করে। মূলধনের উপর ১০% মূল ধারের কত হ্রাসিত থাকবে ও অর্থের মূল এবং মূলধন বইয়ের ব্যাখ্যায় কিছু উল্লেখ করা হয়নি। 'ক' বছরের মাধ্যমিকভাবে কত হিসাবে ৩০,০০০ টাকা কারবারে আনয়ন করে। বছর শেষে কারবারের মূলধন পাড়ায় ৩০,০০০ টাকা।

- ১২। 'ক' প্রদত্ত অর্থের মূল্যের পরিমাণ কত?
- (ক) মূল মাই (খ) ৩০০ টাকা  
(গ) ১৮০০ টাকা (ঘ) ৩,০০০ টাকা

[পর পৃষ্ঠা দ্রষ্টব্য]

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