

৩-২৬

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

বিষয় কোড :

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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 $\frac{3}{8}$ 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। অশৌনারি কারবারে অশৌনার কর্তৃক উত্তোলন হিসাবের সমাপতি হের স্থানভর্য করা হত—

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 বিভাগের উদ্দেশ্য হল—

I. ব্যবসায়ের মূল্যবাহ্য 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 শেয়ারহোল্ডারের কারবার পরিচালনায় অংশগ্রহণ করতে পারে?

(ক) রাইটি 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 প্রযুক্ত। 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 মূল্যবাহ্য 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। অশৌনারি ব্যবসায়ের সর্বোচ্চ লভ্যা সংখ্যা কত?

(ক) ২ (খ) ৭
(গ) ২০ (ঘ) ৫০

৯। মুক্তি অবস্থানে অশৌনার কর্তৃক প্রদত্ত কলের 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 হত—

I. কর্তৃক শেয়ারহোল্ডারদের
II. অসিক 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 বৈধিত হুক্তি মাধ্যমে একটি অশৌনারি কারবার শুরু করে। মূলধনের উপর ১০% মূল ধারের কমা মুক্তিভুক্ত থাকলেও কলের মূল এবং মূল্যবাহ্য কলের ব্যাঙ্গাবে কিছু উত্তেখ করা হয়নি। 'ক' বছরের মাধ্যমকিতে কপ হিসাবে ৩০,০০০ টাকা কারবারে আনয়ন করে। বছর শেষে কারবারের মূল্যবাহ্য পাড়ায় ৩০,০০০ টাকা।

১২। 'ক' প্রদত্ত কলের মূল্যের পরিমাণ কত?

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

[পর পৃষ্ঠা দ্রষ্টব্য]

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Table of Contents Hsc Accounting Mcq Question Answer

1. Understanding the eBook Hsc Accounting Mcq Question Answer
 - The Rise of Digital Reading Hsc Accounting Mcq Question Answer
 - Advantages of eBooks Over Traditional Books
2. Identifying Hsc Accounting Mcq Question Answer
 - 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 Accounting Mcq Question Answer
 - User-Friendly Interface
4. Exploring eBook Recommendations from Hsc Accounting Mcq Question Answer
 - Personalized Recommendations
 - Hsc Accounting Mcq Question Answer User Reviews and Ratings
 - Hsc Accounting Mcq Question Answer and Bestseller Lists
5. Accessing Hsc Accounting Mcq Question Answer Free and Paid eBooks
 - Hsc Accounting Mcq Question Answer Public Domain eBooks
 - Hsc Accounting Mcq Question Answer eBook Subscription Services
 - Hsc Accounting Mcq Question Answer Budget-Friendly Options

6. Navigating Hsc Accounting Mcq Question Answer eBook Formats
 - ePub, PDF, MOBI, and More
 - Hsc Accounting Mcq Question Answer Compatibility with Devices
 - Hsc Accounting Mcq Question Answer Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Hsc Accounting Mcq Question Answer
 - Highlighting and Note-Taking Hsc Accounting Mcq Question Answer
 - Interactive Elements Hsc Accounting Mcq Question Answer
8. Staying Engaged with Hsc Accounting Mcq Question Answer
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Hsc Accounting Mcq Question Answer
9. Balancing eBooks and Physical Books Hsc Accounting Mcq Question Answer
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Hsc Accounting Mcq Question Answer
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Hsc Accounting Mcq Question Answer
 - Setting Reading Goals Hsc Accounting Mcq Question Answer
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Hsc Accounting Mcq Question Answer
 - Fact-Checking eBook Content of Hsc Accounting Mcq Question Answer
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

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