

৩-২৬

হিসাববিজ্ঞান
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 তথ্যটি কর। 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 স্থানকাল অর্থনৈতিকতা খানাই
II. ব্যবসায়ের দক্ষতা খানাই
III. ব্যবসায়ের স্বচ্ছতা খানাই

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 উদ্দীপকটি পড়ে ৬ ও ৭ নং প্রশ্নের উত্তর দাও।

শ্রীমতী গিয়া বছরের শুরুতে ৫,০০,০০০ টাকার একটি বেশি কিনে নেয়। 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 মূল্যকাল প্রাপ্ত 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। বোম্বাস শেয়ার ইস্যু করা হয়—

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

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