

অর্থনির্বাহী অধীক্ষক
হিসাববিভাগে
দ্বিতীয় শ্রম
[২০২৩ সালের নিয়োগের অনুযায়ী]
সময়—৩০ মিনিট
পূর্বনির্ধারিত—৩০

বিষয় কোড :

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সেট :

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[বিশেষ নোট: সরবরাহকৃত অর্থনির্বাহী অধীক্ষকের উত্তরণের প্রাপ্ত জনমিত নথির বিপরীতে প্রদত্ত বর্ণিতকৃত বৃত্তান্তের হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তান্ত বলা পক্ষেই তদন্ত করা সম্পূর্ণ করা হবে। প্রতিটি প্রশ্নের মান ১।]

প্রশ্নপত্রের কোনো প্রকার দাণ/চিহ্ন দেওয়া যাবে না।

- ১। অর্থনির্বাহী ব্যবসায়ের সর্বোচ্চ সম্ভাব্য সাফল্য কত?
- (ক) ২ (খ) ৭
(গ) ২০ (ঘ) ৫০

- ২। মুক্তির অবর্তমানে অর্থনির্বাহী কর্তৃক প্রদত্ত অর্থের সুদের হার কত?
- (ক) ৬% (খ) ৮%
(গ) ১০% (ঘ) ১২%

- ৩। শেয়ার অবস্থার কোন ধরনের সম্পদ?
- (ক) অসিত (খ) চমকিত
(গ) স্থায়ী (ঘ) ভাসমান

- ৪। বোনাস শেয়ার ইস্যু করা হয়—
- I. বর্তমান শেয়ারহোল্ডারদের
II. অবিদ্যমান শেয়ারহোল্ডারদের
III. নগদ লাভ্যতার 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 ৫ ও ৬ নং প্রশ্নের উত্তর দাও :

ক, খ ও গ যথাক্রমে ৫০,০০০ টাকা, ৬০,০০০ টাকা এবং ৭০,০০০ টাকা মূলধন নিয়ে বৈধিক মুক্তির মাধ্যমে একটি অর্থনির্বাহী কারবার শুরু করে। মূলধনের উপর ১০% সুদ ধার্যের কথা মুক্তিতে থাকলেও অর্থের সুদ এবং মূল্যের বন্টনের ব্যাপারে কিছু উল্লেখ করা হয়নি। "ক" বছরের আকস্মিকভাবে অর্থ হিসাবে ৩০,০০০ টাকা কারবারে প্রদান করে। বছর শেষে কারবারের মূল্যের পরিমাণ ৩০,০০০ টাকা।

- ৫। "ক" প্রদত্ত অর্থের সুদের পরিমাণ কত?
- (ক) সুদ নাই (খ) ৯০০ টাকা
(গ) ১৮০০ টাকা (ঘ) ৩,০০০ টাকা

- ৬। "খ" এর মূল্যের পরিমাণ কত?
- (ক) ৭,০০০ (খ) ৬,৭০০
(গ) ৮,০০০ (ঘ) ৩,৭০০

- ৭। কোম্পানি আইন অনুযায়ী অবস্থার সর্বোচ্চ হার কত?
- (ক) ৬% (খ) ৮%
(গ) ১০% (ঘ) ১২%

- ৮। প্রাথমিক মূলধন ২০,০০০ টাকা, সমাপ্তি মূলধন ৩০,০০০ টাকা, বিক্রয় ৫,০০,০০০ টাকা, মূল্যের তদন্তমূল্যের ২৫%। বিক্রয়যোগ্য পণ্যের মূল্য কত?
- (ক) ৩,৭৫,০০০ টাকা (খ) ৩,৯০,০০০ টাকা
(গ) ৮,০০,০০০ টাকা (ঘ) ৮,২০,০০০ টাকা

- ৯। অসিত কোম্পানি ১০% অবস্থার শেয়ার ইস্যু করে ৩,৬০,০০০ টাকা পেমেন্ট। কোম্পানির পরিপত্রিত মূলধনের পরিমাণ কত?
- (ক) ৩,২৪,০০০ টাকা (খ) ৩,৬০,০০০ টাকা
(গ) ৩,৯৬,০০০ টাকা (ঘ) ৮,০০,০০০ টাকা

- ১০। পণ্য বিতরণ—
- I. নগদ হিসাবে প্রদান করে
II. অর্থ হিসাবে প্রদান করে
III. ব্যয় বৃদ্ধি করে

নিচের কোনটি সঠিক?

- (ক) I ও II (খ) I ও III
(গ) II ও III (ঘ) I, II ও III

- ১১। প্রত্যক্ষ মূল, প্রত্যক্ষ মূল্য এবং প্রত্যক্ষ ব্যয়ের সমষ্টিতে কী বলে?
- (ক) মুখ্য ব্যয় (খ) উপস্থাপন ব্যয়
(গ) কারখানা ব্যয় (ঘ) অপারেশন ব্যয়

- ১২। তৎকালিক দায় পরিপত্রের কমতা পরিমাপ করা হয় কোন অনুপাতের মাধ্যমে?
- (ক) এসিট টেস্ট অনুপাত
(খ) চমকিত অনুপাত
(গ) কার্যকরী মূলধন অনুপাত
(ঘ) দায় মালিকানা অনুপাত

- ১৩। মূলধন পণ্য অবস্থায়িত হওয়ার ফলে প্রভাবিত হয়—
- I. নিট মূল্য
II. আয়কর
III. মোট মূল্য

নিচের কোনটি সঠিক?

- (ক) I ও II (খ) I ও III
(গ) II ও III (ঘ) I, II ও III

- ১৪। মূলধন আকর্ষণ অনুপাত দ্বারা প্রতিষ্ঠানের কী ব্যাখ্যা করা হয়?
- (ক) তরলতা (খ) মূল্য
(গ) দক্ষতা (ঘ) আর্থিক স্বচ্ছতা

[পর পৃষ্ঠা প্রদত্ত]

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