

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 বগল পায়েই কালম দ্বারা সম্পূর্ণ তরুটি কর। প্রতিটি প্রশ্নের মান ১।

গ্রন্থপত্রে কোনো একর নাথ/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 হ্রাস করা প্রয়োজন?
- (ক) স্থায়ী সম্পদ (খ) চলতি সম্পদ  
(গ) অধিক সম্পদ (ঘ) সম্পদহীন সম্পদ

- ৩। অংশীদারি কারবারে অংশীদার কর্তৃক উত্তোলন হিসাবের সমাপনী জের 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 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 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 বেশিদ তুলে নেবে। উহার সংস্থাপন ব্যয় ১০,০০০ টাকা মজুরির মধ্যে অন্তর্ভুক্ত প্রযুক্ত। মোট মজুরির পরিমাণ ছিল ৪০,০০০ টাকা। বেশিদটির উপর ১০% হারে অবচয় ধার্য করার সিদ্ধান্ত গৃহীত হয়।

- ৬। মজুরির বছরের বেশিদটির 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 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) অধিক (খ) চলতি  
(গ) স্থায়ী (ঘ) অসম্মান

- ১১। বোম্বাস শেয়ার ইস্যু করা হয়—

I. কর্তৃক শেয়ারহোল্ডারগণের  
II. অধিক 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 হ্রাস মাধ্যমে একটি অংশীদারি কারবার শুরু করে। মূলধনের উপর ১০% মূল ধারের কমা হ্রাসিত থাকলেও অংশের মূল এবং মূল্যবাহু বইয়ের 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]

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