

- ১৫। বিনামূল্যে পণ্য বিতরণ কী ধরনের ব্যয়?
(ক) মাল (খ) মজুরি
(গ) ভতি (ঘ) বিজ্ঞাপন

- ১৬। কারখানা উপরিব্যায়ে অর্জিত ব্যয় হচ্ছে—
I. মালপত্রের অবচয়
II. জাহাজ ভাড়া
III. পরোক্ষ মজুরি

নিচের কোনটি সঠিক?

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

- ১৭। সনে কোম্পানির মেটি সম্পদের পরিমাণ ৮,০০,০০০ টাকা হলে $\frac{2}{5}$ অংশ চলতি সম্পদ। চলতি দায় ১,০০,০০০ টাকা হলে কার্বকটী মূলধনের পরিমাণ কত?
(ক) ১,০০,০০০ টাকা (খ) ২,০০,০০০ টাকা
(গ) ৩,০০,০০০ টাকা (ঘ) ৬,০০,০০০ টাকা

- ১৮। জনাব বান এর কারবারের চলতি সম্পদ ও চলতি দায়ের পরিমাণ সমান। বৈনদিন কারবার পরিচালনার জন্য তার কোন ধরনের সম্পদ বৃদ্ধি করা প্রয়োজন?
(ক) স্থায়ী সম্পদ (খ) চলতি সম্পদ
(গ) অলিক সম্পদ (ঘ) অসম্পূর্ণ সম্পদ

- ১৯। অশৌনারি কারবারে অশৌনারি কার্বক উত্তোলন হিসাবের সমাপনি 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

- ২০। আর্থিক বিবরণী বিশ্লেষণের উদ্দেশ্য হল—
I. ব্যবসায়ের মূল্য অর্জন ক্ষমতা যাচাই
II. ব্যবসায়ের দক্ষতা যাচাই
III. ব্যবসায়ের স্বচ্ছতা যাচাই

নিচের কোনটি সঠিক?

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

- ২১। কোন ধরনের পেয়ারহোল্ডারগণ কারবার পরিচালনায় অংশগ্রহণ করতে পারে?
(ক) রাইট পেয়ার (খ) বোনাস পেয়ার
(গ) সাধারণ পেয়ার (ঘ) অগ্রাধিকার পেয়ার

নিচের উদ্দীপকটি পড়ে ২২ ও ২৩ নং প্রশ্নের উত্তর দাও।

শ্যামলা লিঃ বছরের শুরুতে ৫,০০,০০০ টাকার একটি মেশিন ক্রয় করে। উহার সংস্থাপন ব্যয় ১০,০০০ টাকা মজুরির মধ্যে অর্জিত আছে। মেটি মজুরির পরিমাণ মিল ৪০,০০০ টাকা। মেশিনটির উপর ১০% হারে অবচয় ধার্য করার সিদ্ধান্ত গৃহীত হয়।

- ২২। সর্বশেষ বছরের মেশিনটির অবচয়ের পরিমাণ কত টাকা?
(ক) ৫০,০০০ টাকা (খ) ৫১,০০০ টাকা
(গ) ৫৪,০০০ টাকা (ঘ) ৫৫,০০০ টাকা

- ২৩। অবচয়ের হার ১৫% হলে—
I. পরিচালন মূল্যে হ্রাস পেতো
II. আয়কর কম প্রতিশোধ করতে হতো
III. গোপন সক্রিয় সৃষ্টি হতো

নিচের কোনটি সঠিক?

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

- ২৪। নিচের কোনটি মূল্য পণ্যের অর্জিত নয়?
(ক) বিক্রিত পণ্য
(খ) ক্রয়কৃত পণ্য
(গ) চাপাতি কারবারে প্রেরিত পণ্য
(ঘ) অসম্পূর্ণ তৈরি পণ্য

- ২৫। কোম্পানির পেয়ার মূলধনকে সাধারণত কয় ভাগে ভাগ করা হয়?
(ক) ৭ (খ) ৪
(গ) ৩ (ঘ) ২

নিচের অনুচ্ছেদটি পড় এবং ২৬ ও ২৭ নং প্রশ্নের উত্তর দাও।

স্টার কোম্পানি ১০ টাকা মূল্যের ১,০০,০০০ পেয়ারে নিবন্ধিত হল। কোম্পানি ৮% অবহারে ৮০% পেয়ার ইস্যু করল।

- ২৬। কোম্পানির ইস্যুকৃত মূলধনের পরিমাণ কত?
(ক) ১০,০০,০০০ টাকা (খ) ৮,৬৪,০০০ টাকা
(গ) ৮,০০,০০০ টাকা (ঘ) ৭,৩৬,০০০ টাকা

- ২৭। কোম্পানির পেয়ার অবহার এর পরিমাণ কত?
(ক) ৬,৪০০ টাকা (খ) ৮,০০০ টাকা
(গ) ৬৪,০০০ টাকা (ঘ) ৮০,০০০ টাকা

- ২৮। বেগ্যারসিমে দেয়া আছে ভাড়া $\left(\frac{৩}{৪}\right)$ ৪৫,০০০ টাকা। বকেয়া ভাড়ার পরিমাণ কত টাকা?
(ক) ১১,২৫০ টাকা (খ) ১৫,০০০ টাকা
(গ) ৩০,০০০ টাকা (ঘ) ৩০,৭৫০ টাকা

নিচের উদ্দীপকটি পড়ে ২৯ ও ৩০ নং প্রশ্নের উত্তর দাও।

জনাব আলতার মাহমুদ এর মাল পরিচালন হতে নিম্নের তথ্যাবলি পাওয়া গেল।

- ২০২০
জানুয়ারি ১ প্রারম্ভিক উদ্বৃত্ত ৫০০ একক, প্রতি একক ২০ টাকা মূল্যের
১০ ক্রয় ৩০০ একক, প্রতি একক ২২ টাকা হারে
১৫ ইস্যু ৬০০ একক

- ২৯। ইস্যুকৃত মালের মূল্য FIFO পদ্ধতিতে কত টাকা?
(ক) ১২,০০০ টাকা (খ) ১২,২০০ টাকা
(গ) ১২,৬০০ টাকা (ঘ) ১৩,২০০ টাকা

- ৩০। মালের বাজারমূল্য ক্রমশঃ হ্রাস পেতে থাকায় জনাব আলতার FIFO পদ্ধতি অনুসরণ করে থাকেন। এক্ষেত্রে ভারতীয় গড় পদ্ধতি অনুসরণ করা হলে—
I. নিট মূল্যে অধিক বেধানো হবে
II. স্বল্পশীলতা মতবাদ অমান্য করা হবে
III. ক্রয়মূল্য ধারণা অমান্য করা হবে

নিচের কোনটি সঠিক?

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

১০০০
৬৬.৬০
৭.৬০

১০০০ + ৩০

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