

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

বিষয় কোড :

2 5 4

সেট :

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[বিশেষ নোট: সরবরাহকৃত অর্থনির্বাহী অধীক্ষকের উত্তরণের প্রাপ্ত জরুরি নথির বিপরীতে প্রদত্ত বর্ণিতকৃত বৃত্তান্তের হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তান্ত বলা পড়েই তদনুযায়ী সম্পূর্ণ ভরতি কর। 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 লাভ্যায়ের 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 যৌথিক 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 অবদান 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 মজুর ২০,০০০ টাকা, সমাপ্তি মজুর ৩০,০০০ টাকা, বিক্রয় ৫,০০,০০০ টাকা, মূল্যের তদনুযায়ী ২৫%। বিক্রয়যোগ্য পণ্যের মূল্য কত?

- (ক) ৩,৭৫,০০০ টাকা (খ) ৩,৯০,০০০ টাকা
(গ) ৪,০০,০০০ টাকা (ঘ) ৪,২০,০০০ টাকা

৯। অসিত কোম্পানি ১০% অবস্থার শেয়ার ইস্যু করে ৩,৬০,০০০ টাকা পেমেন্ট। কোম্পানির পরিপোষিত মূলধনের পরিমাণ কত?

- (ক) ৩,২৪,০০০ টাকা (খ) ৩,৬০,০০০ টাকা
(গ) ৩,৯৬,০০০ টাকা (ঘ) ৪,০০,০০০ 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। প্রত্যেক মাল, প্রত্যেক মজুরি এবং প্রত্যেক বছরের সমষ্টিতে কী বলে?

- (ক) মুখ্য ব্যয় (খ) উপস্থাপন ব্যয়
(গ) কারখানা ব্যয় (ঘ) অপারেশন ব্যয়

১২। তৎকালিক দায় পরিপোষের কমতা পরিমাপ করা হয় কোন অনুপাতের মাধ্যমে?

- (ক) এসিট টেস্ট অনুপাত
(খ) চমকিত অনুপাত
(গ) কার্যকরী মূলধন অনুপাত
(ঘ) দায় মালিকানা অনুপাত

১৩। মজুর 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। মজুর আর্থিক অনুপাত দ্বারা প্রতিষ্ঠানের কী ব্যাখ্যা করা হয়?

- (ক) তরলতা (খ) মূল্য
(গ) দক্ষতা (ঘ) আর্থিক স্বচ্ছতা

[পর পৃষ্ঠা প্রদর্শন]

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Table of Contents Hsc Question Accounting 2014 Dhaka Board

1. Understanding the eBook Hsc Question Accounting 2014 Dhaka Board
 - The Rise of Digital Reading Hsc Question Accounting 2014 Dhaka Board
 - Advantages of eBooks Over Traditional Books
2. Identifying Hsc Question Accounting 2014 Dhaka Board
 - 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 Question Accounting 2014 Dhaka Board
 - User-Friendly Interface
4. Exploring eBook Recommendations from Hsc Question Accounting 2014 Dhaka Board
 - Personalized Recommendations
 - Hsc Question Accounting 2014 Dhaka Board User Reviews and Ratings
 - Hsc Question Accounting 2014 Dhaka Board and Bestseller Lists
5. Accessing Hsc Question Accounting 2014 Dhaka Board Free and Paid eBooks
 - Hsc Question Accounting 2014 Dhaka Board Public Domain eBooks
 - Hsc Question Accounting 2014 Dhaka Board eBook Subscription Services

- Hsc Question Accounting 2014 Dhaka Board Budget-Friendly Options
- 6. Navigating Hsc Question Accounting 2014 Dhaka Board eBook Formats
 - ePub, PDF, MOBI, and More
 - Hsc Question Accounting 2014 Dhaka Board Compatibility with Devices
 - Hsc Question Accounting 2014 Dhaka Board Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Hsc Question Accounting 2014 Dhaka Board
 - Highlighting and Note-Taking Hsc Question Accounting 2014 Dhaka Board
 - Interactive Elements Hsc Question Accounting 2014 Dhaka Board
- 8. Staying Engaged with Hsc Question Accounting 2014 Dhaka Board
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Hsc Question Accounting 2014 Dhaka Board
- 9. Balancing eBooks and Physical Books Hsc Question Accounting 2014 Dhaka Board
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Hsc Question Accounting 2014 Dhaka Board
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Hsc Question Accounting 2014 Dhaka Board
 - Setting Reading Goals Hsc Question Accounting 2014 Dhaka Board
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Hsc Question Accounting 2014 Dhaka Board
 - Fact-Checking eBook Content of Hsc Question Accounting 2014 Dhaka Board
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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