

৩-২৬

হিসাববিভাগ
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 কলম দ্বারা সম্পূর্ণ তথ্যটি 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। টেনশিন কারবার পরিচালনার জন্য তার
কোন ধরনের সম্পদ হুক্তি করা প্রয়োজন?
(ক) স্থায়ী সম্পদ (খ) চলতি সম্পদ
(গ) অসিক সম্পদ (ঘ) সম্পর্কিত সম্পদ

- ৩। অংশীদারি কারবারে অংশীদার কর্তৃক উত্তোলন হিসাবের
নমুনা নিচের কোন মূলধনের 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 খাটাই
II. ব্যবসায়ের দক্ষতা খাটাই
III. ব্যবসায়ের স্বচ্ছতা খাটাই

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
মেশিন ক্রয় করে। উহার সংস্থাপন ব্যয় ১০,০০০ টাকা।
মেশিনটির মধ্যে অন্তর্ভুক্ত প্রযুক্তি। মোট মেশিনের পরিমাণ
ছিল ৪০,০০০ টাকা। মেশিনটির উপর ১০% হারে
অবচয় ধার্য করার সিদ্ধান্ত গৃহীত হয়।

- ৬। মেশিনটি বছরের বেশিরভাগ অংশের 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 প্রদান পেতো
II. আয়কর কমা পরিচালন করতে হতো
III. শেয়ার সঞ্চিতি হুক্তি 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। হুক্তি অবচয়নে অংশীদার কর্তৃক প্রদত্ত অংশের মূল্যের হার
কত?

- (ক) ৬% (খ) ৮%
(গ) ১০% (ঘ) ১২%

- ১০। শেয়ার অবচয়র 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 বৈধিক হুক্তি
মাধ্যমে একটি অংশীদারি কারবার শুরু করে। মূলধনের
উপর ১০% মূল ধারের কমা হুক্তিতে থাকলেও অংশের
মূল এবং মূল্যবাহু বন্টনের ব্যাপারে কিছু উল্লেখ করা
হয়নি। 'ক' বছরের মাধ্যমিকভাবে কমা হিসাবে ৩০,০০০
টাকা কারবারে আনয়ন 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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