

৩-২৬

হিসাববিভাগ  
দ্বিতীয় পত্র  
(২০২০ সালের সিলেবাস অনুযায়ী)  
সময়—৩০ মিনিট  
মার্কস—৩০

বিষয় কোড :

2 5 4

পেট :

৭

বিশেষ দ্রষ্টব্য: সরকারস্বত্বকৃত বহুনির্বাচনি অধীকার উত্তরপত্রের প্রত্যেক অর্থিক দাখলের বিপরীতে প্রদত্ত কনিদর্শনিত দৃঢ়তামূলক হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের দৃষ্টটি বঙ্গ পদেই কলম দ্বারা সম্পূর্ণ তথ্যটি কর। প্রতিটি প্রশ্নের মান ১।

গ্রন্থপত্রের কোনো একক নাম/চিহ্ন দেওয়া যাবে 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 ব্যক্তি করা প্রয়োজন?

(ক) স্থায়ী সম্পদ (খ) চলতি সম্পদ  
(গ) অধিক সম্পদ (ঘ) সম্পদহীন সম্পদ

৩। অংশীদারি কারবারে অংশীদার কর্তৃক উত্তোলন হিসাবের সমাপ্তি হের 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। অর্থিক বিবরণী বিশ্লেষণের উদ্দেশ্য হল—

I. ব্যবসায়ের মূল্যবাহু অর্থনৈতিকতা খানাই  
II. ব্যবসায়ের দক্ষতা খানাই  
III. ব্যবসায়ের স্বচ্ছতা খানাই

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 বেশি কর্তৃত্ব করে। উহার সংস্থাপন ব্যয় ১০,০০০ টাকা মজুরির মধ্যে অন্তর্ভুক্ত প্রযুক্ত। মোট মজুরির পরিমাণ ছিল ৪০,০০০ টাকা। বেশিভূক্তির উপর ১০% হারে অবচয় ধার্য করার সিদ্ধান্ত গৃহীত হয়।

৬। মজুরি বছরের বেশিভূক্তির 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 প্রদান পেতো  
II. আয়কর কমা পরিচালনা 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. কর্তৃত্ব 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 বৈধিত্ব প্রাপ্তি মাধ্যমে একটি অংশীদারি কারবার শুরু করে। মূলধনের উপর ১০% মূল ধারের কমা মুক্তিভুক্ত থাকলেও অংশের মূল এবং মূল্যবাহু বিনিময়ের ব্যাপারে কিছু উল্লেখ করা হয়নি। 'ক' বছরের মাধ্যমিকভাবে কমা হিসাবে ৩০,০০০ টাকা কারবারে আনয়ন করে। বছর শেষে কারবারের মূল্যবাহু পাড়ায় ৩০,০০০ টাকা।

'ক' প্রদত্ত অংশের মূল্যের পরিমাণ কত?

(ক) মূল নাই (খ) ২০০ টাকা  
(গ) ১৮০০ টাকা (ঘ) ৩,০০০ টাকা

[পর পৃষ্ঠা দ্রষ্টব্য]

Solved By Accounting Hour

# Hsc Accounting Mcq Question Answer

**ML Yell**



## **Hsc Accounting Mcq Question Answer:**

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**HSC A-level Classified Accounting** Angeline Lim B. Com,2002      **Fundamentals of Accounting with Multiple Choice Questions** K.K. Agrawal,2010-08-01      **Objective Question Commerce - Financial Accounting** Dheeraj Kumar Singh, Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc      **Bookkeeping and Accounts, Multiple Choice Questions and Answers** Moses B. Carson,2007 This comprehensive review contains 930 multiple choice questions and answers that reinforce bookkeeping and accounting knowledge concepts and techniques      *Business Accounting* Tommy Robinson,1996      *Basic Financial Accounting (MCQ and A) Revised International Edition* Toye Adelaja,2015-04-24 It has been discovered that multi choice questions have become integral parts of every financial accounting examination in the world nowadays This book includes many multi choice questions and answers on each accounting topic The book is designed and prepared for candidates preparing for financial accounting examination It is very useful for students in high schools secondary schools and tertiary institution who want to know the rudiments of financial accounting The book contains various questions on each topic in financial accounting Answers and explanations are also provided in the book Business men and other people who are interested in acquiring accounting knowledge will also find the book beneficial

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owed by a company to suppliers or creditors for goods or services purchased on credit It is a liability on the balance sheet

Accounts Receivable Accounts receivable represent money owed to a company by customers for goods or services sold on credit It is an asset on the balance sheet

5 What is the Purpose of the Cash Flow Statement Answer The cash flow statement provides information about the cash inflows receipts and outflows payments of a company during a specific period It helps assess the company s ability to generate cash and its liquidity position

6 Describe the Matching Principle in Accounting Answer The matching principle requires expenses to be recognized in the same period as the revenues they help generate This principle ensures that financial statements accurately reflect the costs incurred to generate revenue providing a clearer picture of profitability

7 What is Depreciation and How Does It Impact Financial Statements Answer Depreciation is the systematic allocation of the cost of tangible assets over their useful lives It is a non cash expense that reduces the book value of assets on the balance sheet and impacts the income statement by reducing net income

8 Explain the Difference Between FIFO and LIFO Inventory Valuation Methods Answer FIFO First In First Out FIFO assumes that the first units purchased or produced are the first ones sold or used It results in lower cost of goods sold and higher ending inventory during inflationary periods LIFO Last In First Out LIFO assumes that the last units purchased or produced are the first ones sold or used It results in higher cost of goods sold and lower ending inventory during inflationary periods

9 What is the Purpose of the Balance Sheet Answer The balance sheet provides a snapshot of a company s financial position at a specific point in time showing its assets liabilities and equity It helps assess the company s liquidity solvency and overall financial health

10 Describe the Components of Shareholders Equity Answer Shareholders equity represents the owners residual interest in the company s assets after deducting liabilities It includes common stock additional paid in capital retained earnings and other comprehensive income These questions cover foundational concepts in accounting and are essential for understanding financial reporting analysis and decision making processes within organizations



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