

কর্নির্বাচনি অধীশ

হিসাববিজ্ঞান

[২০২১ সালের সিলেবাস অনুযায়ী]

দ্বিতীয় পত্র

সময়—৩০ মিনিট

সূচীমা—৩০

বিষয় কোড :

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সেট :

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বিশেষ প্রত্যাশা: সংশ্লিষ্টকর্তৃক কর্নির্বাচনি অধীশের উত্তরপত্রের প্রত্যেক ত্রুটিমুক্ত নথ্যের বিপরীতে প্রাপ্ত কর্নির্বাচনিত কৃৎসন্য হতে সঠিক/সর্বোৎকৃষ্ট উত্তরে বৃত্তটি খস পায়েট কলাম দ্বারা সম্পূর্ণ ভরতি কর। প্রতিটি প্রশ্নের মান ১।

ঐচ্ছিকভাবে কোনো প্রকার লাস/চিক সেবা ব্যবহৃত না।

১। মুক্তির অবসরকালে অংশীদারের প্রদত্ত ঋণের সুদের হার কত?

(ক) ৫%

~~(খ) ৬%~~

(গ) ৮%

(ঘ) ১০%

২। নিচের কোনটি ভ্রাম্যমাণ অনুপাত—

~~(ক) চলতি অনুপাত~~

(খ) মেজি লার অনুপাত

(গ) লার-মালিকানা অনুপাত

(ঘ) লার-মেজি সম্পত্তির অনুপাত

৩। পণ্যের বিক্রয় মূল্য হতে বিক্রিত পণ্যের ব্যয় বাস নিলে কী অবশিষ্ট থাকে তাতে কল—

~~(ক) মেজি লার~~

(খ) নিট লার

(গ) মেজি ব্যয়

(ঘ) জন্মকৃত পণ্যের ব্যয়

৪। ভরল সম্পদ হলো—

I. মূল্য ক্রয়বিল

II. মজুদ পণ্য

III. প্রাপ্য হিসাব

নিচের কোনটি সঠিক?

~~(ক) I ও II~~

(খ) II ও III

~~(গ) I ও III~~

(ঘ) I, II ও III

৫। কোনটি মালিকানা স্বত্বের অংশ নয়—

(ক) পোষার মূলধন

(খ) স্বত্বাধার সন্ততি

(গ) স্বত্বপত্র

(ঘ) নিট লার

৬। তেজাবিলে কত কল ৫৬,১৫০ টাকা। কল তেজ ১,৫০০ টাকা। তীব্র পণ্যের মধ্যে ১৫% হারে কলি অধ্যুক্ত আছে। নিট কলের উপর কলের পরিমাণ কত?

(ক) ৪,৫০০ টাকা

(খ) ৭,৫০০ টাকা

(গ) ৯,৫০০ টাকা

(ঘ) ৯,০০০ টাকা

নিচের উদ্ভীপকটি কল এক ৮ ও ৯ না প্রশ্নের উত্তর লার :

কলিম, কলিম ও শাপলা একটি অংশীদারি ব্যবসায়ের তিনজন অংশীদার। কলিমের প্রত্যাশায় কলিম প্রতি মাসের প্রথম তারিখে ৫০০ টাকা এবং শাপলা প্রতি মাসের শেষ তারিখে ১,০০০ টাকা করে মূল্য উত্তোলন করে। উত্তোলনের উপর ৫% হারে মূল কার্য করতে হবে।

৭। কলিমকে কল মাসের মূল নিচের হবে?

(ক) ৫-৫ মাস

(খ) ৬ মাস

~~(গ) ৬-৫ মাস~~

(ঘ) ১২ মাস

৮। কল বছরে শাপলাকে উত্তোলনের উপর কার্যকৃত মূল অংশীদারি কার্যবারে নিচের কোনটিকে প্রভাবিত করে?

(ক) লার

(খ) লার

(গ) শাপলাকে মূল দি

(ঘ) লার

৯। মূল প্রতিমাস হতে কল কত—

I. প্রথম মাসের পরিমাণ, মূল ও মূল্য

II. উত্তর মাসের পরিমাণ, মূল ও মূল্য

III. ইচ্ছাকৃত মাসের পরিমাণ, মূল ও মূল্য

নিচের কোনটি সঠিক?

(ক) I ও II

(খ) I ও III

(গ) II ও III

(ঘ) I, II ও III

১০। বিক্রয় ব্যয়, কল ব্যয় অংশের বেশি হলে কী কোম্পানির কলি

(ক) লার

(খ) মূল্য

(গ) লার

(ঘ) লার

১১। ১০% হারে ১১ বছরের কল মজুদপত্র কল কল হলে— এটি কোন বছরের সম্পত্তি?

(ক) চলতি সম্পত্তি

(খ) স্থায়ী সম্পত্তি

~~(গ) কল মেজি বিলিয়েন~~ (ঘ) অসমর্থকৃত ব্যয়

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