

কর্নির্বাচনি অধীশ

হিসাববিজ্ঞান

[২০২১ সালের সিলেবাস অনুযায়ী]

দ্বিতীয় পত্র

সময়—৩০ মিনিট

সূচীমা—৩০

বিষয় কোড :

2 5 4

সেট :

খ

বিশেষ প্রটীপা: সরবরাহকৃত 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।

উত্তরপত্রে কোনো প্রকার লিপ্যভিত্তিক সেবা দাওবে না।

১। মুক্তির অবকর্মাণে অংশীদারের প্রাপ্ত ঋণের সুদের হার কত?

(ক) ৫%

~~(খ) ৬%~~

(গ) ৮%

(ঘ) ১০%

২। নিচের কোনটি ভাটল্য অনুপাত—

~~(ক) চলতি অনুপাত~~

(খ) মেজি লায় অনুপাত

(গ) লায়-মালিকানা অনুপাত

(ঘ) লায়-মেজি সম্পত্তির অনুপাত

৩। পণ্যের বিক্রয় মূল্য হতে বিক্রিত পণ্যের ব্যয় দায় নিলে ক্রা অংশীষ্ট থাকে কতক বলে—

~~(ক) মেজি লায়~~

(খ) নিট লায়

(গ) মেজি ব্যয়

(ঘ) ক্রয়কৃত 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 লায়

৬। তেজারুলে বহা ক্রয় ৫৬,১৫০ টাকা। ক্রয় তেজ ১,৫০০ টাকা। অর্থাৎ পণ্যের ব্যয় ১৫% হারে ক্রয় ক্রয়কৃত আছে। নিট ক্রয়ের উপর ক্রয়ের পরিমাণ কত?

(ক) ৪,৫০০ টাকা

(খ) ৭,৫০০ টাকা

(গ) ৯,৫০০ টাকা

(ঘ) ৯,০০০ টাকা

নিচের উদ্ভীপকটি সত্য এবং ৮ ও ৯ না প্রশ্নের উত্তর দাও :

করিন, করিম ও শাপলা একটি অংশীদারি ব্যবসায়ের তিনজন অংশীদার। দুইজন প্রত্যাশায় করিম প্রতি মাসের প্রথম তারিখে ৫০০ টাকা এবং শাপলা প্রতি মাসের শেষ তারিখে ১,০০০ টাকা করে মূল্য উত্তোলন করে। উত্তোলনের উপর ৫% হারে সুদ ধার্য করা হবে।

৮। করিনকে কত মাসের সুদ দিতে হবে?

(ক) ৫-৫ মাস

(খ) ৬ মাস

~~(গ) ৬-৫ মাস~~

(ঘ) ১২ মাস

৯। উক্ত বছরে শাপলার উত্তোলনের উপর ধার্যকৃত সুদ অংশীদারি কারবারের নিচের কোনটিকে প্রভাবিত করে?

(ক) লায়

(খ) লায়

(গ) শাপলার মূল্য

(ঘ) লায়

১০। মূল প্রতিদান হতে জানা দাও—

I. প্রায় মাসের পরিমাণ, দর ও মূল্য

II. উত্তর মাসের পরিমাণ, দর ও মূল্য

III. ইচ্ছাকৃত মাসের পরিমাণ, দর ও মূল্য

নিচের কোনটি সঠিক?

(ক) I ও II

(খ) I ও III

(গ) II ও III

(ঘ) I, II ও III

১১। বিক্রয় ব্যাট, ক্রয় ব্যাট অপেক্ষা বেশি হলে ক্রা কোম্পানির ঋণ

(ক) দায়

(খ) মূল্য

(গ) লায়

(ঘ) লায়

১২। ১০% হারে ১১ বছরের জন্য স্বত্বাধার ক্রয় করা হলো— এটি কোন বছরের সম্পত্তি?

~~(ক) চলতি সম্পত্তি~~

(খ) স্থায়ী সম্পত্তি

~~(গ) ক্রয় মেজি বিলিয়েন~~ (ঘ) ক্রয়কৃত পণ্য

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RJ Alexander



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