

# বরিশাল বোর্ড

হিসাববিজ্ঞান

২০২০ সাল জি.সি.সি. অনুষ্ঠান

সময়—১০ মিনিট

পূর্ণমান—৩০

বিষয় কোড

2 5 4

সেল :

ক

বিশেষ নোট: সংশ্লিষ্ট বহুনির্বাচনি অংশের উত্তরপত্র প্রাপ্ত তথ্যিক নথির বিপরীতে প্রাপ্ত কনিষ্ঠিত বৃত্তসমূহ হতে প্রতিটি প্রশ্নের দুই উত্তরে দুইটি বক পড়েই কলাম দ্বারা সম্পূর্ণ ভরতি কর। প্রতিটি প্রশ্নের মান ১।

প্রশ্নপত্রের কোনো প্রকার দাখলিৎ দেওয়া যাবে না।

- ১। মুক্তি অবর্তমানে বা মুক্তিতে উল্লেখ না থাকলে অশেষারি ব্যবসায় অশেষারির মধ্যে লাভ-ক্ষয়সহ কীভাবে প্রতিরূপ হয়?
  - (ক) সমান অনুপাতে
  - (খ) মূলধনে অনুপাতে
  - (গ) আদায় অনুপাতে
  - (ঘ) লক্ষ্য অনুপাতে
- ২। কোন ধরনের পত্র পাওজার পত্র পরবর্তিত নিম্নলিখিত কোম্পানি কাজ করে পড়ে?
  - (ক) সাধারণপত্র
  - (খ) নির্ভর্যপত্র
  - (গ) কার্যকরতার অনুবর্তিতপত্র
  - (ঘ) বিকল্পপত্র
- ৩। ১০ মাসের বেতন প্রাপ্ত হয়েছে ৬০,০০০ টাকা। বাকী বেতনের পরিমাণ কত?
  - (ক) ১৫,০০০ টাকা
  - (খ) ১২,৫০০ টাকা
  - (গ) ১২,০০০ টাকা
  - (ঘ) ১০,০০০ টাকা
- ৪। চপতি দায়ের অর্থকীল বলা হয়—
  - I. অগ্রিম প্রাপ্ত দায়
  - II. লাব্ধিমান লভ্যাংশ
  - III. ব্যাক্ত জমার্তিক
- ৫। নিচের কোনটি সঠিক?
  - (ক) I ও II
  - (খ) I ও III
  - (গ) II ও III
  - (ঘ) I, II ও III
- ৬। একটি প্রতিষ্ঠানের বিক্রয়মূল্য পণ্যের ব্যয় ৮,০০,০০০ টাকা এবং সমাপনি মজুদপত্রের মূল্য ১,৮০,০০০ টাকা হলে বিক্রিত পণ্যের ব্যয় কত?
  - (ক) ১,৮০,০০০ টাকা
  - (খ) ৬,২০,০০০ টাকা
  - (গ) ৮,০০,০০০ টাকা
  - (ঘ) ৯,৮০,০০০ টাকা
- ৭। যদি একটি অশেষারি কারবারের এক মাস অশেষারি। মুক্তি মোজাকের কার্যিক ৫% হয়ে যদি মাসের শুরুতে ৫,০০০ টাকা করে উত্তোলন করে। তার উত্তোলনের সুদের পরিমাণ কত?
  - (ক) ১,০৭৫ টাকা
  - (খ) ১,০০০ টাকা
  - (গ) ১,০২৫ টাকা
  - (ঘ) ১,০০০ টাকা
- ৮। বিক্রয়ের উপর লাভের হার ২৫% হলে, ক্রয়মূল্যের উপর লাভের হার কত?
  - (ক) ১৬-৬৭%
  - (খ) ২০%
  - (গ) ২৫%
  - (ঘ) ৩০-৩৩%
- ৯। সুপ্রাথমিক বা প্রথমকৃত্য বৃত্তির অন্য যে আভা দেখা হয় তারক কী হল?
  - (ক) সুকি আভা
  - (খ) জিনিস আভা
  - (গ) মধ্যম আভা
  - (ঘ) বৈদিক আভা
- ১০। নিম্ন মূল্যের অনুপাতের আদর্শ মান হলো—
  - (ক) ২০%—২৫%
  - (খ) ১৫%—২০%
  - (গ) ১০%—১৫%
  - (ঘ) ৫%—১০%
- ১১। ভারতীয় অনুপাতের মাধ্যমে নিচের কোনটি জানা যায়?
  - (ক) স্বল্পমোজনি দায়-সেনা পরিশোধের ক্ষমতা
  - (খ) মূল্য আদায় ক্ষমতা
  - (গ) দীর্ঘমেয়াদি দায়-সেনা পরিশোধের ক্ষমতা
  - (ঘ) সম্পদ ব্যবহারের দক্ষতা
- ১২। নিম্ন মূল্য ব্যবস্থায় কখন সমাপনি মজুদ পণ্যের পরিমাণ নির্ণয় করা হয়?
  - (ক) এক মাস পরপর
  - (খ) ছয় মাস পরপর
  - (গ) প্রতিদিন
  - (ঘ) হিসাবকাল শেষে

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