

বরিশাল বোর্ড

হিসাববিজ্ঞান

২০২০ সাল জি.সি.সি. অনুষ্ঠান

সময়—১০ মিনিট

পূর্ণমান—৩০

বিষয় কোড

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সেল :

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

প্রশ্নপত্রের কোনো একক বাধ্যতাবদ্ধ বেওয়া থাকবে না।

- ১। মুক্তি অবধিমান বা মুক্তিতে উল্লেখ না থাকলে অংশীদারি ব্যবসায় অংশীদারদের মধ্যে লাভ-ক্ষয়ভাগ কীভাবে বিভক্ত হয়?
 - (ক) সমান অনুপাতে
 - (খ) মূলধনে অনুপাতে
 - (গ) ভাগ্য অনুপাতে
 - (ঘ) লক্ষ্য অনুপাতে
- ২। কোন ধরনের পত্র পাওজার পত্র পরবর্তিত নিম্নোক্ত কোম্পানি করে ভুল করতে পারে?
 - (ক) সার্বজনীন
 - (খ) নির্দিষ্টপত্র
 - (গ) কার্যকালের 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 দানের অন্তর্ভুক্ত বস্তু হল—
 - I. অগ্রিম প্রাপ্ত দান
 - II. নির্দিষ্টন দান
 - III. ব্যক্তিগত জমাতি
- ৫। একটি প্রতিষ্ঠানের বিক্রয়মূল্য পণ্যের ব্যয় ৮,০০,০০০ টাকা এবং সমাপনি মজুদপণ্যের 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
- ৬। যদি একটি অংশীদারি কারবারের একজন অংশীদার। মুক্তি মোজাকের বার্ষিক ৫% হারে মুক্তি দানের ক্ষমতা 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
- ৭। বিক্রয়ের উপর লাভের হার ২৫% হলে, ক্রয়মূল্যের উপর লাভের হার কত?
 - (ক) ১৬-৬৭%
 - (খ) ২০%
 - (গ) ১৫%
 - (ঘ) ৩০-৩৩%
- ৮। সুপ্রাচীন বা প্রাচীন বৃত্তির অন্য যে আভা দেখা যায় তারক কী হল?
 - (ক) সুপ্রাচীন
 - (খ) সুপ্রাচীন
 - (গ) সুপ্রাচীন
 - (ঘ) সুপ্রাচীন
- ৯। নিম্ন মূল্যের অনুপাতের আদর্শ মান হলো—
 - (ক) ২০%—২৫%
 - (খ) ১৫%—২০%
 - (গ) ১০%—১৫%
 - (ঘ) ৫%—১০%
- ১০। ভারতীয় অনুপাতের মাধ্যমে বিক্রয় কোনটি জানা যায়?
 - (ক) স্বল্পমোজনি দায়-সেনা পরিশোধের ক্ষমতা
 - (খ) মূল্যের আদর্শ ক্ষমতা
 - (গ) নির্ধারিত দায়-সেনা পরিশোধের ক্ষমতা
 - (ঘ) সম্পদ ব্যবহারের ক্ষমতা
- ১১। নিম্ন মূল্য ব্যবহার 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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Ying Liu



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