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২৬

হিসাববিহীন
দ্বিতীয় পত্র
[২০২০ সালের সিলেবাস অনুযায়ী]
সময়—৩০ মিনিট
মার্ক—৩০

বিষয় কোড :

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৭

বিশেষ ট্রিক: সরকারস্বত্বকৃত বহুনির্বাচনি অধীকার উত্তরপত্রের প্রত্যেক অধিক সংখ্যক প্রশ্নের বিপরীতে প্রদত্ত কনিষ্ঠতম সূচনামূলক হতে সঠিক/সর্বোচ্চসুষ্ঠি উত্তরের সূত্রটি বসে পায়েটি কলামে যারা সম্পূর্ণ উত্তরটি কর। প্রতিটি প্রশ্নের মান ১।।

গ্রন্থপত্রের কোনো প্রকার সাংখ্যিক ত্রুটিতে ভুল হবে না।

১। মূল কোম্পানির ঘেট সম্পদের পরিমাণ ৮,০০,০০০ টাকা
যার $\frac{2}{3}$ অংশে 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। জনবল বাস এর কারবারের উপস্থিতি সূত্রে ৩ চলতি মূলধন
পরিমাণ সমানে। টেনশিন কারবার পরিচালনার জন্য তার
কোন ধরনের সম্পদে বৃদ্ধি করা প্রয়োজন?
(ক) স্থায়ী সম্পদ (খ) চলতি সম্পদ
(গ) অধিক সম্পদ (ঘ) সম্পর্কহীন সম্পদ

৩। অংশীদারি কারবারে অংশীদার কর্তৃক উত্তোলন হিসাবের
নম্যাপনি জের স্থানান্তর করা হত—
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 মূল্যতা অর্থনৈতিকতা জানা
II. ব্যবসায়ের দক্ষতা জানা
III. ব্যবসায়ের স্বচ্ছতা জানা

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 পারে?
(ক) রাইট শেয়ার (খ) বোনাস শেয়ার
(গ) সাধারণ শেয়ার (ঘ) অসাধিকার শেয়ার

নিচের উদ্ভীপকটি পড়ে ৬ ও ৭ নং প্রশ্নের উত্তর
দাও।

শরণা গিয়া বছরের শুরুতে ৫,০০,০০০ টাকার একটি
মেশিন ক্রয় করে। উহার সংস্থাপন ব্যয় ১০,০০০ টাকা
মজুরির মধ্যে অন্তর্ভুক্ত প্রযুক্তি। মোট মজুরির পরিমাণ
হিসে ৪০,০০০ টাকা। মেশিনটির উপর ১০% হারে
অবচয় দার্ব করার সিদ্ধান্ত গৃহীত হয়।

৬। মজুরির বছরের মেশিনটির 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 মূল্যের প্রায় শেভো
II. আচরক কমা পরিশোধ করতে হতো
III. শেয়ার সঠিকি 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 জনসা সংখ্যা কত?
(ক) ২ (খ) ৭
(গ) ২০ (ঘ) ৫০

৯। মুক্তি অবস্থানে অংশীদার কর্তৃক প্রদত্ত কলের সুদের হার
কত?
(ক) ৬% (খ) ৮%
(গ) ১০% (ঘ) ১২%

১০। শেয়ার অবচয় কোন ধরনের সম্পদ?
(ক) অধিক (খ) চলতি
(গ) স্থায়ী (ঘ) অসম্মান

১১। বোনাস শেয়ার ইস্যু করা হত—
I. কর্তৃক শেয়ারহোল্ডারগণের
II. অধিক শেয়ারহোল্ডারগণের
III. নাম লভ্যগণের পরিবারে

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 বছরভেদে ৫০,০০০ টাকা, ৬০,০০০ টাকা
এবং ৭০,০০০ টাকা মূলধন নিয়ে বৈশিষ্ট
মাধ্যমে একটি অংশীদারি কারবার শুরু করে। মূলধনের
উপর ১০% মূল দার্বের কথা চুক্তিতে থাকলেও কলের
মূল এবং মূল্যের বর্ধনের ব্যাপারে কিছু উল্লেখ করা
হয়নি। 'ক' বছরের সাংখ্যিকভাবে ৩০,০০০
টাকা কারবারে আমদান করে। বছর শেষে কারবারের
মূল্যের পাড়ায় ৩০,০০০ টাকা।

১২। 'ক' প্রদত্ত কলের সুদের পরিমাণ কত?
(ক) মূল নাই (খ) ৩০০ টাকা
(গ) ১৫০০ টাকা (ঘ) ৩,০০০ টাকা

[পর পৃষ্ঠা প্রদর্শন]

Solved By Accounting Hour

Hsc Accounting Mcq Question Answer

Tommy Robinson, Frank Wood



Hsc Accounting Mcq Question Answer:

Cost Accounting MCQ (Multiple Choice Questions) Arshad Iqbal, 2019-05-17 The Cost Accounting Multiple Choice Questions MCQ Quiz with Answers PDF Cost Accounting MCQ PDF Download Quiz Questions Chapter 1 29 Practice Tests with Answer Key BBA MBA Accounting Questions Bank MCQs Notes includes revision guide for problem solving with hundreds of solved MCQs Cost Accounting MCQ with Answers PDF book covers basic concepts analytical and practical assessment tests Cost Accounting MCQ PDF book helps to practice test questions from exam prep notes The Cost Accounting MCQs with Answers PDF eBook includes revision guide with verbal quantitative and analytical past papers solved MCQs Cost Accounting Multiple Choice Questions and Answers MCQs PDF Free download chapter 1 a book covers solved quiz questions and answers on chapters Accounting concepts activity based costing and management balanced scorecard and strategic profitability analysis balanced scorecard quality time and theory of constraints basics of accounting budgeting and accounting capacity analysis and inventory costing capital budgeting and cost benefit analysis cost allocation customer profitability and sales variance analysis cost allocation joint products and byproducts cost function and behavior cost management and pricing decisions cost volume profit analysis decision making process and information department costs common costs and revenues direct cost variances and management control financial ratios analysis flexible budget and management control flexible budget overhead cost variance fundamentals of accounting inventory management just in time and costing methods job costing management accounting in organization management control systems and multinational considerations master budget and responsibility accounting overhead cost variances and management control performance measurement compensation and multinational considerations process costing spoilage rework and scrap tests for college and university revision guide Cost accounting Quiz Questions and Answers PDF free download eBook s sample covers beginner s solved questions textbook s study notes to practice online tests The book Class 11 12 Cost Accounting MCQs Chapter 1 29 PDF includes high school question papers to review practice tests for exams Cost Accounting Multiple Choice Questions MCQ with Answers PDF digital edition eBook a study guide with textbook chapters tests for CFP CFA CMA CPA CA ICCI ACCA competitive exam Cost Accounting Mock Tests Chapter 1 29 eBook covers problem solving exam tests from BBA MBA textbook and practical eBook chapter wise as Chapter 1 Accounting Concepts MCQ Chapter 2 Activity based Costing and Management MCQ Chapter 3 Balanced Scorecard and Strategic Profitability Analysis MCQ Chapter 4 Balanced Scorecard Quality Time and Theory of Constraints MCQ Chapter 5 Basics of Accounting MCQ Chapter 6 Budgeting and Accounting MCQ Chapter 7 Capacity Analysis and Inventory Costing MCQ Chapter 8 Capital Budgeting and Cost Benefit Analysis MCQ Chapter 9 Cost Allocation Customer Profitability and Sales Variance Analysis MCQ Chapter 10 Cost Allocation Joint Products and Byproducts MCQ Chapter 11 Cost Function and Behavior MCQ Chapter 12 Cost Management and Pricing Decisions MCQ Chapter 13 Cost Volume Profit Analysis MCQ Chapter 14 Decision Making Process and Information MCQ Chapter 15

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Fundamentals of Accounting with Multiple Choice Questions K.K. Agrawal,2010-08-01 [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

Objective Question Commerce - Cost & Management 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

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

FINANCIAL ACCOUNTING in Q and A Folorunsho MEJABI,2017-01-01 Wisdom is not a product of schooling but of the lifelong attempt to acquire it Albert Einstein was quoted as saying I think the big mistake in schools is trying to teach children anything and by using fear as the basic motivation Fear of getting failing grades fear of not staying with your class etc Interest can produce learning on a scale compared to fear as a nuclear

explosion to a firecracker This book presents a new learning style evident with today s students and addresses accounting industry changes as well This textbook is not written as a reference text rather it is written in another form where knowledge can be bridged and tested through questions and answers in a multiple choice format To gain most from the text we would advise you to read topics relevant to the multiple choices so as to be able to attempt the questions raised The answers to the questions are provided towards the back pages of the text The book will not in small measure assists students in preparation for their regular academic and professional exams Accounting has evolved over the years especially in the areas of Standard setting and adoption of International Financial Reporting Standards around the globe The book basically covers introductory parts of basic financial accounting and book keeping It is good starting point for accounting students accountants corporate gurus and managers of businesses Don t forget that The more that you read the more things you will know The more that you learn the more places you ll go

Objective Question Commerce - Corporate 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 Objective Question Commerce - Advance & Miscellaneous 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 **Basic Accounting Interview**

Questions and Answers for Freshers - English Navneet Singh, Here are some basic accounting interview questions and answers that would be useful for freshers 1 What is accounting Answer Accounting is the systematic process of recording analysing and reporting financial transactions of a business It provides critical information for decision making ensuring that the financial performance and position of an organization are accurately represented 2 What are the different types of accounting Answer The main types of accounting include Financial Accounting Recording and reporting financial transactions to provide a clear financial picture to external stakeholders Management Accounting Providing information to managers for decision making planning and performance evaluation Cost Accounting Analysing the cost of production and operations to control expenses Tax Accounting Preparing tax returns and planning for future tax obligations 3 What are the fundamental accounting principles Answer The fundamental accounting principles include Accrual Principle Transactions are recorded when they occur not necessarily when cash is exchanged Consistency Principle The same accounting methods should be used from period to period Going Concern Principle Assumes that the business will continue to operate indefinitely Matching Principle Expenses should be matched with the revenues they help to generate Prudence Principle Revenues and profits are not anticipated but expenses and losses are provided for as soon as they are recognized 4 What is the accounting equation Answer The accounting equation is Assets Liabilities Equity This equation forms the foundation of double entry bookkeeping where every transaction affects at least two accounts 5 What is double entry bookkeeping Answer Double entry

bookkeeping is an accounting system where each transaction is recorded in at least two accounts This system ensures that the accounting equation Assets Liabilities Equity always remains balanced For every debit entry there is a corresponding credit entry 6 What are financial statements Answer Financial statements are formal records of the financial activities of a business They include Balance Sheet Shows the company s financial position at a specific point in time Income Statement Reports the company s financial performance over a specific period Cash Flow Statement Provides information about the company s cash inflows and outflows over a period 7 What is depreciation Answer Depreciation is the process of allocating the cost of a tangible asset over its useful life It accounts for the wear and tear usage and obsolescence of the asset Common methods of depreciation include straight line declining balance and units of production 8 What is a trial balance Answer A trial balance is a report that lists the balances of all general ledger accounts at a particular point in time It is used to verify that the total debits equal the total credits ensuring that the accounting entries are accurate 9 What is working capital Answer Working capital is the difference between a company s current assets and current liabilities It measures a company s short term liquidity and operational efficiency 10 What is the difference between accounts payable and accounts receivable Answer Accounts Payable AP Amounts a company owes to suppliers or creditors for goods or services received Accounts Receivable AR Amounts a company is owed by customers for goods or services delivered 11 What is a ledger Answer A ledger is a book or collection of accounts in which account transactions are recorded Each account has its own page showing all the debits and credits affecting it and the account s balance 12 What is a journal entry Answer A journal entry is a record of a financial transaction in the accounting journal Each entry consists of the date of the transaction the accounts involved the amounts to be debited and credited and a brief description of the transaction 13 What is accrual accounting Answer Accrual accounting is a method where revenue and expenses are recorded when they are earned or incurred regardless of when cash is exchanged This provides a more accurate picture of a company s financial position and performance 14 What is a balance sheet Answer A balance sheet is a financial statement that shows a company s assets liabilities and equity at a specific point in time It provides a snapshot of the company s financial condition 15 What is an income statement Answer An income statement also known as a profit and loss statement reports a company s revenues expenses and profits or losses over a specific period It shows how revenue is transformed into net income These questions and answers should provide a good foundation for freshers preparing for an accounting interview

IGCSE Accounting Rakesh Kabra,2019-08-31 A
Compilation of Multiple Choice Questions with Answers from Past Papers **Accountancy, Questions and Key** William Pickles,James L. Lafferty,1976 Frank Wood's Business Accounting Tommy Robinson, Frank Wood,2000 This text has been developed to test students knowledge of basic bookkeeping and accounting It is specifically linked to the seventh edition of Business Accounting 1 but is general enough to be used alongside any text in basic accounting Approximately 400 questions are provided with answers explanations and workings at the back of the book **Accountancy** William Pickles,James L.

Lafferty,1986 *HSC Accounting* Annie Robertson,1986

Whispering the Techniques of Language: An Emotional Journey through **Hsc Accounting Mcq Question Answer**

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