ত্রপান্তর খরচের সমষ্টি: (Conversion costs are the sum of:) স্থির এবং পরিবর্তনশীল উপরিব্যয় প্রত্যক্ষ মজুরি এবং কারখানা উপরিবায় (fixed and variable overhead costs) (direct labor and overhead costs) প্রত্যক্ষ কাচামাল এবং কারখানা উপরিবায় প্রতাক্ষ মন্ত্রবি এবং পরোক্ষ মন্ত্রবি (direct material and overhead costs) (direct labor and indirect labor costs) আরডি ফুড কোম্পানির বিক্রিত পণ্যের বায় ৫,৫০,০০০ টাকা। প্রারম্ভিক মন্ত্রেদ পণ্য ২,০০,০০০ টাকা এবং সমাপনী মন্ত্রদ পণ্য ২,৫০,০০০ টাকা। ক্রয়কং 13. ogrega कुल (RD Food Company's cost of goods sold is Tk. 5,50,000. Opening inventory is Tk. 2,00,000 and closing inventory is Tk. 2,50,000. What is the price of the purchased product?) ৫০০০০০ টাকা (Tk. 500000) B. ৭৫০০০০ টাকা (Tk. 750000) ৬০০০০০ টাকা (Tk.600000) D. ৬৫০০০০ টাকা (Tk.650000) একটি ঘরচ যা পূর্বে সম্পদ হিসেবে লিপিবন্ধ করা হয়েছিল, এখন ঘরচ হিসেবে স্বীকৃত করা হয়। তাহলে নিট মুনাফার উপর কী প্রভাব পড়বে? (What is 34. the effect on net income if an expense that was previously recorded as an asset is now recognized as an expense? B. বিট মুনাফা ফ্লাস পাবে (decrease net income) নিট মুনাফা বৃদ্ধি পাবে (increase net income) D. নিৰ্বাহণ করা যাবে না (cannot determine) কোনো প্ৰভাব নেই (no effect) সমাপনী জাবেদার মাধ্যমে কোন হিমাব বন্ধ করা হয়? (Which account is closed through closing entries? 75. A. আছ হিসাব (revenue account) B. সম্পদ (asset) বিপরীত সম্পদ (contra asset) D. FIR (liability) বিপরীত সম্পদ হিসাব কোন ধরণের জের প্রকাশ করে? (What kind of balance does contra asset account express?) 36. B. casf88 (credit) A. (SEES (debit) D. তেবিট বা ক্লেডিট (debit or credit) ভেবিট ও ক্লেভিট (debit and credit) Business Organization & Management 37. 'প্রাক্রটিল অভ ম্যানেজমেউ' কে লিখেছেন্য ('The practice of Management' is written by-) হেরিংটন ইমারসন (Herrington Emerson) পিটার এফ ড্রাকার (Peter F. Drucker) এফ ভব্রিট টেইলর (F. W. Taylor) D. হেনরি ফেরল (Henry Fayol) টোও ফুল্ডলী ব্যবসাহের 'জন্ম সনদ' বলা হয় কোনটিকে? (Which one is called the "Birth Cirtificate" of joint stock businesses?) FR. খারকলিপি (Articles of association) নিবছন পর (Memorandum of association) কার্যারজের অনুমতি পত্র (Certificate of commencement) D. সংঘবিধি (Certificate of incorporation) কেনটি ছালী পহিকল্পনা? (Which one of the following is standing plan?) কর্মসূচি (Program) D. প্রকল্প (Project) B. 和传 (Policy) C. बारकड (Budget) ধরনের অংশিদার । (Minor is a \_\_\_ type of partner. ) নাবালক 40. B. সীমবন্ধ (limited) C. Priser (idle) D. খাভাবিক (natural) সাঞ্জিনা (active) প্যাটেন্ট কোন ধরনের সম্পত্তি? (Which type of asset is patent?) 41. C. B. Series (current) कृतिम (Artificial) D. অপুন্ত (Intangible) নগদ (Cash) মলনে সংগ্ৰহেৰ বিবেচনায় সৰ্বাধিক সুবিধাজনক- (Which one is most appropriate in case of raising capital?) 42. A. এক মালিকানা কারবার (Sole-proprietorship) অংশীদার কোম্পনী (Partnership) ব্যক্তি মালিকানা কারবার (Private limited company) পারলিক কোম্পনী (Public limited company) D. শিল্প বিপূৰ্বের আনুমানিক সময়কাপ কোনটি? (Which of the following is the approximate time frame of industrial revolution?) A. 3920-3520 (1750-1850) B. 35-co-35-co (1850-1950) 36-20-38-20 (1820-1920) D. C. 3990-3590 (1780-1880) 44. ক্যেম্পানির দৃটি বার্হিক সাধারণ সভার (এজিএম) মধ্যবতী সময়ের ব্যবধান কত মাসের বেশি হবে না? (What are the maximum interval months between two annual general meetings of any company?) D. 35 (18) 30 (15) B. >2 (12) 45. দিচের জোনটি একমাশিকানা কারবারের বৈশিষ্ট্য নয়? (Which of the following is not a charactristics of a sole proprietorship?) সহজ গঠন (Easy to form) B A. সীমাৰদ্ধ দায় (Limited liability) মালিকের পূর্ণ নিয়োত্রন (Full control by the owner) নিয়ন্ত্রিত মুনাফা (Restricted profit) নিচের কোন ধরনের নেততে সিদ্ধান্ত প্রবংশ অন্যদের পূর্ণ স্বাধীনতা দেয়া হয়? (Which type of leadership style give full freedom to take decision to others?) অবাধ নীতি (Laissez-faire) B. A. গণভান্তিক (Democratic) রূপাছরমূলক (Transformational) C. বৈরতান্ত্রিক (Autocratic) 3

# **Du C Unit Question Solve**

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