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Total No. of Pages : 02

Total No. of Questions : 09

BBA / BBA (RD) / (SIM) / (Business Economics) (2018 Batch) (Sem.-1)

**BASIC ACCOUNTING**

Subject Code : BBA-102-18

M.Code : 75083

Time : 3 Hrs.

Max. Marks : 60

**INSTRUCTIONS TO CANDIDATES :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Student has to attempt any ONE question from each Sub-section.

**SECTION-A****1. Write briefly :**

- a. Accounting conventions.
- b. Limitation of financial Accounting.
- c. Book keeping.
- d. Users of accounting.
- e. Trial balance.
- f. Rules of Debit and Credit.
- g. Subsidiary Books.
- h. Difference between accounting and accountancy.
- i. Depreciation.
- j. Accounting software packages.





## **SECTION-B**

### **UNIT-I**

2. What do you mean by Accounting? Explain the objectives of financial accounting.
3. Explain the term accounting standards. Briefly explain-some accounting standards in India.

### **UNIT-II**

4. Explain in detail various types of accounts in accounting.
5. What do you mean by accountancy? Explain the process of accounting.

### **UNIT-III**

6. What is bank reconciliation statement? Explain its importance.
7. What do mean by final accounts? Why it is included?

### **UNIT-IV**

8. Explain the important provisions regarding company final accounts of Companies Act, 1956?
9. Explain the role computers in accounting.

**NOTE : Disclosure of identity by writing mobile number or making passing request on any page of Answer sheet will lead to UMC against the Student.**

