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Roll No. | | | | | | | | | | | | | Total No. of Pages : 03

Total No. of Questions : 09

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

BASIC ACCOUNTING

Subject Code : BBA-102-18

Paper ID : [75083]

Time : 3 Hrs. Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTIONS-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

Q1 Write short note on the following in 2-5 lines :

a) Explain three merits of double entry system.

b) What is the difference between expenses and expenditure?

c) How sales book differ from cash book?

d) Define different types of errors.

e) Discuss in detail benefits of bank reconciliation statement.

f) Define Assets and Liabilities.

g) Define networking capital?

h) What do you mean by concepts of accounting?

i) How you define GAAP?

j) Define computer.

SECTION-B

UNIT-I

Q2 What do you mean by accounting standards. Discuss in detail objectives, benefits and brief review of Accounting Standards.

Q3 What do you mean by accounting? Discuss in detail nature, principles and scope of accounting? Who are users of accounting information? What are the different forms of business organisions.

UNIT-II

Q4 Journalise the following transactions of oxford for the month of September 2013, post them to ledger.

Date	Particulars	Amount
September 3	Oxford started business with cash	5,00,000
September 4	Paid into bank	2,00,000
September 5	Bought goods for cash	1,00,000
September 6	Drew cash from bank for office	50,000
September 7	Sold goods to Krish on credit	50,000
September 8	Bought goods from Ravi on credit	75,000
September 9	Received cash from Krish	40,000
September 10	Paid cash to Ravi	40,000
September 10	Discount allowed by Ravi	1000
September 11	Cash sales for month	60,000
September 12	Paid rent	10,000
September 12	Paid salary to Kabir	5000

Q5 What do you mean by trial Balance? Discuss in detail various method of preparing trial balance with the help of examples. Which errors can be traced by trial balance?

UNIT-III

Q6 Enter the following transactions in a appropriate Subsidiary Books of Ramesh for the month of January 2009:

Date	Transactions	Rs.
Jan. 1	Sold goods to Ram	5,000
Jan. 5.	Purchased goods from Hari Ram	2,000
Jan. 15	Returned goods to Hari Ram	500
Jan. 25	Ram Returned Goods	800

Q7 Company A's bank statement dated Dec 31, 2011 shows a balance of Rs 24,594.72. The company's cash records on the same date show a balance of Rs 23,196.79. Following additional information is available :

a) Following checks issued by the company to its customers are still outstanding :

No. 846 issued on Nov 29	Rs 320.00
No. 875 issued on Dec 26	49.21
No. 878 issued on Dec 29	275.00
No. 881 issued on Dec 31	186.50

b) A deposit of Rs 400.00 made on Dec 31 does not appear on bank statement.

c) An NSF check of Rs 850 was returned by the bank with the bank statement.

d) The bank charged Rs 50 as service fee.

e) Interest income earned on the company's average cash balance at bank was Rs 1,237.22.

f) The bank collected a note receivable on behalf of the company. Amount received by the bank on the note was Rs 550. This includes Rs 50 interest income. The bank charged a collection fee of Rs 10.

g) A deposit of Rs 430 was incorrectly entered as Rs 340 in the company's cash records. Prepare a bank reconciliation statement using the above information.

UNIT-IV

Q8 Define computers. What are the different forms software used in different organizations? Discuss in detail objectives, advantages and disadvantages and applications of computers in accounting.

Q9 Financial accounting is such accounting mechanism which helps in making aggregate presentation of monetary transaction to arrive at the financial results of the business enterprise. Explain?

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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 :

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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. Trail 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.

Roll No. | | | | | | | | | | | | |

Total No. of Questions : 18

Total No. of Pages : 03

BBA/BBA (RD)/(Event Management)/(Business Economics)(2018 Batch)/ (Service Industry Management) (2018 Onwards) (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.
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3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Students have to attempt any ONE question from each Sub-section.

SECTION-A

Write briefly :

1. Write a short note on book keeping.
2. Explain briefly the limitations of Financial Accounting.
3. State the rules of Debit and Credit as per the types of accounts.
4. What do you mean by Subsidiary Books?
5. What do you mean by Bank Reconciliation Statement?
6. What is the function of Balance Sheet?
7. State the main elements of Annual Report of a company.
8. State the various accounting software packages.
9. What is the function of Ledger Accounts?
10. State the benefits of Accounting standards.

SECTION-B

UNIT-I

11. Explain the accounting conventions in detail. Also explain the limitations of Financial Accounting. (5, 5)
12. Write a detailed note on Accounting Standards followed in Indian context. (10)

UNIT-II

13. What do you mean by Accounting Process? Explain the above by taking any hypothetical example on your own. (4, 6)
14. Prepare Trial Balance from the following information : (10)

Account	Rs.	Account	Rs.
Building	3,00,000	Creditors	2,50,000
Machinery	85,000	Purchases	5,00,000
Return Outward	13,000	Capital	3,68,000
Bad Debts	14,000	Furniture	28,000
Cash	2,000	Sales	5,20,000
Discount Received	15,000	Debtors	3,00,000
Bank O/d	50,000	Interest Received	13,000

UNIT-III

15. Write a note on the following concepts :

    a) Bank Reconciliation statement (5)

    b) WDV vs SLM methods of depreciation (5)

16. From the following balances, prepare Trading, P& L Account and Balance Sheet :

Machinery	3,50,000
Debtors	2,70,000
Drawings	90,000
Purchases	9,50,000
Wages	5,00,000
Bank	1,50,000
Opening Stock	2,00,000
Rent	45,000
Sundry Expenses	20,000
Carriage (Dr.)	15,000
Capital	10,00,000
Creditors	1,40,000
Sales	14,50,000

Stock was valued at Rs. 30,000 (10)

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Roll No. [ ] Total No. of Pages : 03

Total No. of Questions : 09

BBA/BBA(RD)/(Event Management/Service Industry Management)
(2018 Onwards) (Sem.–1)
BBA(SIM) (2018 Batch)

BASIC ACCOUNTING

Subject Code : BBA-102-18

M.Code : 75083

Time : 3 Hrs. **Max. Marks : 60**

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SECTION-A

1. **Write briefly :**

   a) Explain three merits of double entry system.

   b) What is the difference between expenses and expenditure ?

   c) How sales book differ from cash book ?

   d) Define different types of errors.

   e) Discuss in detail benefits of accounting.

   f) Define Assets and Liabilities.

   g) Define trial balance.

   h) What do you mean by concepts of accounting ?

   i) How do you define conventions ?

   j) Define Computer.

SECTION-B

UNIT-I

2. What do you mean by accounting standards? Discuss in detail objectives, benefits and brief review of Accounting Standards.

3. What do you mean by accounting? Discuss in detail nature, principles and scope of accounting ? Who are users of accounting information ? What are the different forms of business organisations.

UNIT-II

4. Journalise the following transactions of oxford for the month of September 2013, post them to ledger.

Date	Particulars	Amount
September 3	Oxford started business with cash	5,00,000
September 4	Paid into bank	2,00,000
September 5	Bought goods for cash	1,00,000
September 6	Drew cash from bank for office	50,000
September 7	Sold goods to Krish on credit	50,000
September 8	Bought goods from Ravi on credit	75,000
September 9	Received cash from Krish	40,000
September 10	Paid cash to Ravi	40,000
September 10	Discount allowed by Ravi	1000
September 11	Cash sales for month	60,000
September 12	Paid rent	10,000
September 12	Paid salary to Kabir	5000

5. What do you mean by trial Balance? Discuss in detail various method of preparing trial balance with the help of examples. Which errors can be traced by trial balance?

UNIT-III

6. Enter the following transactions in a appropriate Subsidiary Books of Ramesh for the month of January 2009 :

Date	Transactions	Rs.
Jan.1	Sold goods to Ram	5,000
Jan. 5	Purchased goods from Hari Ram	2,000
Jan. 15	Returned goods to Hari Ram	500
Jan. 25	Ram Returned Goods	800

Roll No.

Total No. of Pages : 03

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BBA/BBA(SIM) (Sem.–1)

BASIC ACCOUNTING

Subject Code : BBA102-18

M.Code : 75083

Date of Examination : 20-12-2023

Time : 3 Hrs. **Max. Marks : 60**

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4. Student has to attempt any ONE question from each Sub-section.

SECTION-A

1. Write briefly :

   a) Rule of debit & credit

   b) Subsidiary books

   c) Nature of account

   d) Bank reconciliation statement

   e) Deferred revenue

   f) Rectification of errors

   g) WDV & SLM

   h) Balance sheet

   i) Annual report

   j) Accounting software packages

SECTION-B

UNIT-I

2. What are the accounting conventions? Discuss the various accounting conventions with example.

3. Explain Accounting as an information system. Discuss qualitative characteristics of accounting information.

UNIT-II

4. Explain the meaning of Double Entry System. What are the advantages of Double Entry System?

5. Journalize the following transactions :

2023	
March 1	K. Singh started business with cash Rs. 80
2	Bought furniture from Kapur & Co. for Rs. 10,000 and paid by cheque
4	Goods sold to Sethi & Co. for Rs. 8000 on credit
7	Goods purchased from Gupta & Co. Rs. 20,000 on credit
9	Damaged goods returned to Gupta & Co. Rs. 10,000
11	Cash received from Sethi & Co. Rs. 7880 in full settlement
13	Withdraw goods for personal use Rs. 2000
15	Withdraw cash from business for personal use Rs. 4000
16	Paid telephone rent Rs. 2000
17	Paid cash to Gupta & Co. in full settlement of Rs. 9800
19	Goods purchased from Gupta & Co. Rs. 20,000 on credit
21	Damaged goods returned to Gupta & Co. Rs. 10,000
24	Cash received from Sethi & Co. Rs. 7880 in full settlement

UNIT-III

6. Explain the need and significance of depreciation. What factors should be considered for determining amount of depreciation?

7. From the following particulars, prepare a bank reconciliation statement as on March 31, 2023 :

   a) Debit balance as per cash book is Rs. 10,000

   b) A cheque for Rs. 1,000 deposited but not recorded in the cash book

   c) A cash deposit of Rs. 200 was recorded in the cash book as if there is not bank column therein

Roll No. [ ] Total No. of Pages : 04

Total No. of Questions : 09

BBA(SIM) (Sem.–1)

BASIC ACCOUNTING

Subject Code : BBA-102-18

M.Code : 75083

Date of Examination : 14-06-2024

Time : 3 Hrs. **Max. Marks : 60**

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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. Need of Accounting Standards

   c. Accrual Concept

   d. Debtors *vs* Creditors

   e. Subsidiary Books

   f. Pass Book

   g. WDV

   h. Balance Sheet

   i. Corporate Accounting

   j. Computerised Accounting.

SECTION-B

UNIT-I

2. *Discuss briefly the basic concepts and conventions of accounting.*

3. Why accounting practices should be standardised? Explain.

UNIT-II

4. **Prepare a Triple Column Cash Book from the following particulars :**

Jan.1. Cash in hand Rs. 50,000.

2. Paid into bank Rs. 10,000.

3. Bought goods from Hari for Rs. 200 for cash.

4. Bought goods for Rs. 2,000 paid cheque for them, discount allowed 1%.

5. Sold goods to Mohan for cash Rs. 250.

6. Received a cheque from Shyam to whom goods were sold for Rs. 800. Discount allowed 12.5%

8. Purchased an old typewriter for Rs. 200. Spent Rs. 50 on its repairs.

9. Bank notified that Shyam's cheque has been returned dishonoured and debited to the account in respect of charges Rs. 10.

10. Received a money order for Rs. 25 from Hari.

11. Shyam settled his account by means of a cheque for Rs. 820, Rs. 20 being for interest charged.

12. Withdrew from bank Rs. 10,000.

18. Discounted a bill of exchange for Rs. 1,000 at 1% through bank.

20. Honoured our own acceptance by cheque Rs. 5,000.

22. Withdrew for personal use Rs. 1,000.

24. Paid trade expenses Rs. 2,000.

25. Withdrew from bank for private expenses Rs. 1,500.

26. Purchased machinery from Rajiv for Rs. 5,000 and paid him by means of a bank-draft purchased for Rs. 5,005.

27. Issued cheque to Ram Saran for cash purchase of furniture Rs. 1,575.

Roll No. | | | | | | | | | | | | |

Total No. of Pages : 03

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BBA(SIM) (Sem.–1)

BASIC ACCOUNTING

Subject Code : BBA-102-18

M.Code : 75083

Date of Examination:18-12-2024

Time : 3 Hrs. **Max. Marks : 60**

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4. Student has to attempt any ONE question from each Sub-section.

SECTION-A

1. **Write briefly:**

a) Objectives of accounting

b) Book of original entry

c) Types of errors in trial balance

d) Revenue expenditure

e) Trading & profit and loss account

f) Computerized Accounting

g) Provision & reserves

h) Subscription

i) Types of assets

j) Purchase book.

SECTION B

UNIT-I

2. What do you understand by Fundamental Accounting Concepts? Enumerate these concepts. Do you find any of these concepts conflicting with each other? Answer giving suitable examples.

3. What do you mean by accounting? Discuss its objectives and limitation.

UNIT-II

4. Explain errors of principle and give two examples with measures to rectify them.

5. **Journalize the following transactions:**

Date 2023		Rs.
May 1	Ravi Commenced business with	42,000
3	Goods purchased for cash	18,400
6	Goods sold to Ramesh on credit	11,200
7	Brought goods from Ram	6,600
10	Cash received from Ramesh	7,200
12	Paid Ram on account	4,200
16	Goods sold to Rajiv	7,500
20	Goods sold for cash	15,000
27	Amount paid to Ram	2,400
29	Cash received from Rajiv	7,500
31	Paid rent in cash	900
31	Salary paid to office staff	1,400

UNIT-III

6. From the following particulars of Asha & Co. prepare a bank reconciliation statement on December 31, 2013.

a) Overdraft as per passbook Rs. 20,000

b) Interest on overdraft Rs. 2,000

c) Insurance Premium paid by the bank Rs. 200

d) Cheque issued but not presented for payment Rs. 6,500

e) Cheque deposited but not yet cleared Rs. 6,000

f) Wrongly debited by the bank Rs. 500

Roll No. [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] Total No. of Pages : 04

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BBA (Sem.–1)

BASIC ACCOUNTING

Subject Code : BBA 102-18

M.Code : S75083

Date of Examination: 18-01-2025

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SECTION-A

1. **Write briefly:**

   a. Financial Accounting

   b. Accounting Standards

   c. Money Measurement Concept

   d. Rules of Debit and Credit

   e. Cash Book

   f. Bank Reconciliation Statement

   g. Depreciation

   h. Annual Report

   i. Accounting Software

   j. Nominal Account

SECTION-B

UNIT-I

2. Examine the role of accounting concepts in the preparation of financial statements. Do you find any of the accounting concepts conflicting with each other? Give examples.

3. What progress has been made in India regarding standardization of accounting practices?

UNIT-II

4. Miss Twinkle Punia started a restaurant investing Rs. 5,00,000 on Jan. 1,2000 and further submits the details of the transactions:

   Jan. 5: She purchased furniture for Rs. 2,75,000; Crockery Rs. 75,000 and cooking utensils Rs. 38,000

   Jan. 10: She paid Rs. 1,00,000 as Salami for taking the shop on tease for ten years at Daryaganj, Delhi.

   Jan. 15: She took a temporary loan of Rs. 75,000 from her brother Rupinder, a financier.

   Jan. 25: She took a bank loan of Rs. 50,000 and repaid the loan taken from her brother, Rupinder partly.

   Jan. 31: She appointed Lavina as a manager at a salary of Rs. 5000 p.m. and took from her a security deposit of Rs. 50,000.

   Pass Journal entries in the books of Twinkle Punia.

5. ***"Recording of transaction1 is an important step in accounting process"*** Comment.

UNIT-III

6. Following is the Trial Balance of Mr. Naresh for the year ended 31st March, 2006:

	Dr. Rs.	Cr. Rs.
Capital	-	3,50,000
Stock on 1st April, 1996	30,000	-
Sales	-	2,00,000
Carriage	4,000	-
Freight and Customs Duty	6,000	-