

BBA-02

December – Examination 2022
B.B.A. (Part I) Examination
Fundamentals of Accounting
Paper : BBA-02

Time : 3 Hours]

[Maximum Marks : 70

Note :- The question paper is divided into three Sections A, B and C. Write answers as per the given instructions.

Section-A

7×2=14

(Very Short Answer Type Questions)

Note :- Answer all questions. As per the nature of the question delimit your answer in one word, one sentence or maximum up to **30** words. Each question carries 2 marks.

1. (i) What do you mean by Journal Proper ?
- (ii) What is Depreciation ?

- (iii) What is Trial Balance ?
- (iv) What is double entry system ?
- (v) What is Contra Entry ?
- (vi) What is Bank Reconciliation Statement ?
- (vii) What is Single Side Error ?

Section-B **4×7=28**

(Short Answer Type Questions)

Note :- Answer any *four* questions. Each answer should not exceed **200** words. Each question carries 7 marks.

2. Discuss the kinds of preference shares ?
3. Differentiate capital and revenue expenditure.
4. Difference between mistake and error.
5. Discuss the steps involved in accounting process.
6. Difference between primary books and subsidiary books.
7. Discuss the importance of trading account.
8. What do you mean by deferred revenue expenditure ?
9. What is objective of Balance sheet ?

Section-C **2×14=28**

(Long Answer Type Questions)

Note :- Answer any *two* questions. You have to delimit your each answer maximum up to **500** words. Each question carries 14 marks.

10. Explain the concepts and conventions of accounting.
11. Draw a Performa of profit and loss account with imaginary data.
12. Discuss the various methods of depreciation.
13. What are the reasons behind the differences in cash book and pass book ?