

BBA-02

**BBA (First Year) Examination, June -
2015****Fundamentals of Accounting****Paper : BBA-02***Time : Three Hours]**[Max. Marks : 80***Note:** The question paper is divided into three section A, B and C. Write answers as per the given instructions.**Section-A****(Very Short Answer Type Questions)****Note:** Answer all 8 questions. As per the nature of the question you delimit answer in one sentence up to 50 words. Each question carries equal marks.
(Marks 2×8=16)

- Q.1 (i) What is Accounting?
(ii) What is Journal?
(iii) Explain capital Expenditure.
(iv) What is Real Account?

(1)

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(v) What is compound entry?

(vi) Explain Petty Cash Book.

(vii) What is prepaid Expenses?

(viii) What is profit and Loss Account?

Section-B

(Short Answer Type Questions)

Note: Answer any four questions. Each answer should not exceed 100 words. Each question carries 08 marks.
(Marks 8×4=32)

Q. 2 Define depreciation and its methods.

Q. 3 What is receipt and payment account?

Q. 4 Explain sectional and self balancing system.

Q. 5 Explain threecolumn cash book.

Q. 6 What is subsidiary books?

Q. 7 What do you mean by unearned income?

Q. 8 What is meant by full disclosure?

Q. 9 What are the types of cash books?

(2)

Section-C

(Long Answer Type Questions)

Note: Answer any two questions. Each answer should not exceed 800 words. Each question carries 16 marks.
(Marks 2×16=32)

Q. 10 What is share Capital? Explain the meaning of different types of sharecapital. How is it shown in the Balance Sheet.

Q. 11 What do you understand by consignment of goods? Explain the difference between consignment and sale.

Q. 12 What is Bank reconciliation statement? Explain procedure of preparation of bank reconciliation statement.

Q. 13 What do you understand by 'Forfeiture of Shares'? What will be the accounting treatment on re-issue of forfeited shares?

—X—

(3)