

**S.D.E.**  
**B.B.A. SEM-I (CBCS - 2018 COURSE) : SUMMER - 2019**  
**SUBJECT: BUSINESS ACCOUNTING**

Day: Thursday  
Date: 09/05/2019

Time: 02.00 PM TO 05.00 PM  
Max Marks. 70

**S-2019-4880**

**N.B.**

- 1) Attempt any **FOUR** questions from Section – I. Each question carries **10** marks.
- 2) Attempt any **TWO** questions from Section – II. Each question carries **15** marks.
- 3) Answers to both the sections should be written in the **SAME** answer book.
- 4) Use of non – programmable calculator is **ALLOWED**.

**SECTION - I**

- Q.1** Elaborate the various users of financial statements in detail.
- Q.2** Explain the various accounting conventions in detail.
- Q.3** Write a detailed note on “Subsidiary Books”.
- Q.4** Explain the term Depreciation. Elaborate the written down value method of depreciation.
- Q.5** Write short notes on any **TWO** of the following;
- a) Ledger
  - b) Types of Accounts with suitable examples
  - c) Cash Book

**SECTION - II**

- Q.6** Explain in detail the procedure of preparation of trial balance.
- Q.7** Journalize the following transactions in the books of M/s Ishan.  
2018

Feb 1	Ishan started business with Cash Rs. 5,00,000/-
Feb 3	Deposited Rs. 2,00,000/- into HDFC Bank Ltd.
Feb 5	Purchased Machinery worth Rs. 50,000/- by cheque
Feb 9	Purchased goods from Amita Rs. 20,000/-
Feb 12	Withdrew from bank Rs. 10,000 /- for personal use
Feb 15	Sold goods to Ravi Rs. 15,000/-
Feb 20	Paid Rent Rs. 25,000/-

- Q.8** ABC Ltd purchased a machinery by cheque for Rs. 1,00,000 on 1<sup>st</sup> at Jan. 2017. Depreciation is to be charged at the end of each accounting year on 31<sup>st</sup> March. at 10% per annum by the Written Down Value Method. Show machinery Account. Depreciation account and the journal Entries for first two years.

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