



64121

I Semester B.B.A. Degree Examination, March/April 2022

(CBCS)

BUSINESS ADMINISTRATION

1.3 : Fundamentals of Accounting

Time : 3 Hours

Max. Marks : 70

**Instruction** : Answer to be written in **English** only.

SECTION – A

Answer **any five** sub-questions from the following. **Each** question carries **two** marks. (5×2=10)

1. a) State any two functions of accounting.
- b) Expand GAAP, ASB.
- c) What do you mean by journal ?
- d) State any four subsidiary books.
- e) What is Trading Account ?
- f) What do you mean by Single Entry System ?
- g) What is Contra Entry ?



SECTION – B

Answer **any three** of the following. **Each** question carries **6** marks. (3×6=18)

2. Define accounting, explain briefly the objectives of accounting.
3. Explain the debit and credit rules of different types of accounts.

P.T.O.