



DCBB – 102

I Semester B.B.A. Examination, May/June 2022

(NEP)

BUSINESS ADMINISTRATION

Fundamentals of Business Accounting

Time : 2½ Hours

Max. Marks : 60

Instruction : Answers should be written only in **English**.

SECTION – A

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

- a) State any two functions of Accounting.
- b) What is dual aspect concept ?
- c) State any two Accounting Standards.
- d) State different types of Accounts.
- e) What is Purchase Returns Book ?
- f) What is Group Summary in Tally ?
- g) How do you treat Interest on Capital in Sole Trader's Final Accounts ?



SECTION – B

Answer **any three** questions. **Each** carries **five** marks. **(3×5=15)**

2. Define Book-keeping. State the objectives of Book-keeping.
3. Classify the following accounts into Personal, Real and Nominal Accounts.
 - i) Bad debts
 - ii) Capital
 - iii) Carriage
 - iv) Discount
 - v) Furniture.

P.T.O.