

Roll No. ....

Total No. of Questions : 07

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**BCA (Sem. - 1<sup>st</sup>)**  
**BASIC ACCOUNTING**  
**SUBJECT CODE : BC - 103**  
**Paper ID : [B0203]**

[Note : Please fill subject code and paper ID on OMR]

Time : 03 Hours

Maximum Marks : 60

**Instruction to Candidates:**

- 1) Section - A is **Compulsory**.
- 2) Attempt any **Four** questions from Section - B.

**Section - A**

**Q1)**

**(10 × 2 = 20)**

- a) Credit note.
- b) Personal Account.
- c) Contra entry.
- d) Debit voucher.
- e) Business Entity concept.
- f) Cash Discount.
- g) Re issue of shares.
- h) Sales return book.
- i) Journal Proper.
- j) Purchase Book.

**R-1092**

**P.T.O.**

Section - B

(4 × 10 = 40)

- Q2) Define Accounting. What is its importance and scope? What are its functions and advantages?
- Q3) Explain the role of Accounting as an information system. What are the various concepts and conventions on the basis of which whole of the Accounting system is based?
- Q4) What are the sources of raising capital in corporate sector? Explain the accounting treatment for issue of shares.
- Q5) What do you mean by Management Accounting? Explain its nature and scope. What are its applications in business?
- Q6) Define Ledger. What is its role in accounting? Briefly outline the procedure for posting the entries from journal to ledger.
- Q7) What do you mean by 'Journal'? Why need for Journal arises? What functions are performed by Journal?

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