

UG (NEW) CBCS
Semester-I Examination, 2019
BBA IN HOSPITAL MANAGEMENT
COURSE CODE: BBAHM-CC-2
(BUSINESS ACCOUNTING)

Full Marks: 40**Time: 3 Hours****Group-A**

1. Answer any **five** of the followings: 5×2=10
- What do you mean by accounting?
 - What is transaction?
 - Define a real account?
 - Define Journal?
 - What is personal account?
 - Define Financial Statement?
 - What is a Sales book?
 - What is adjustment entries?

Group-B

2. Answer any **four** of the followings: 4×5=20
- State the errors which are not detected from trial balance.
 - State the types of depreciation.
 - Compute depreciation under straight line method:-
 Cost of asset- Rs-5, 00,000
 Salvage value-Rs-1, 20,000
 Useful life = 10 years
 - What are the various scope of accountancy?
 - Discuss the rules of transaction?
 - Briefly state the content of a corporate annual report.

Group-C

3. Answer any **one** of the following: 1×10=10
- Write a short note on “Accounting as an Information system”, and
 “Generally accepted accounting principles(GAAP)”.

(P.T.O.)

(2)

- b) From the following Ledger balance you are asked to prepare trial balance for the month of the June, 2019 for M/S Trader

Opening stock materials	Rs-3,000
Purchase	Rs-15000
Sales	Rs- 20, 000
Capital	Rs-15, 000
Sundry creditor	Rs- 5, 000
Wages	Rs- 500
Salary	Rs- 1, 500
Bank loan	Rs- 5,000
Drawing	Rs- 3, 000
Carrage inwards	Rs-1, 000
Discount received	Rs- 500
Discount allow also	Rs- 500
Sundry debtors	Rs-5, 000
Good will	Rs- 2,000
Plant and machinery	Rs- 5, 000
Land and building	Rs- 7, 000
Rent	Rs-500
Advertisement expense	Rs 1, 500
