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BSMA–004

**B. B. A. (SERVICES MANAGEMENT)
(BBASM)**

Term-End Examination

December, 2023

**BSMA–004 : ACCOUNTING AS INFORMATION
SYSTEM**

Time : 2 Hours

Maximum Marks : 50

1. Briefly explain the following. Each question carries 1 mark. 1×10=10
 - (a) Limitations of Accounting
 - (b) Single entry system
 - (c) Intangible Assets
 - (d) Fixed Assets
 - (e) Depreciation
 - (f) Conservatism principle of Accounting
 - (g) Journal
 - (h) GST Suvidha Kendra
 - (i) Professional Tax
 - (j) Book-keeping

2. Answer any *five* of the following in about **100** words each. Each question carries 2 marks. 2×5=10
 - (a) Accounting Cycle

P. T. O.

- (b) Credit Note
 - (c) Balance Sheet
 - (d) Transactions excluded from cash book
 - (e) Brief tabs of Tally
 - (f) Debit and Credit
 - (g) Classification of ledgers
 - (h) Significance of trial balance
3. Answer any **four** of the following in about **250** words each. Each question carries 5 marks.
- 5×4=20
- (a) Advantages of Accounting.
 - (b) Advantages of payroll system.
 - (c) Describe the types of taxes under GST.
 - (d) Discuss the components of Income Statement.
 - (e) Narrate the treatment of adjustment entries in final accounts.
 - (f) Explain the steps in creation of accounting transactions in Tally.
4. Answer any **one** question in **500** words.
- 1×10=10
- (a) Explain the types of GST reports that can be generated in tally ERP-9.
 - (b) What are components of salary ? Prepare a salary slip a hypothetical data.