

**BBA (SERVICES MANAGEMENT)  
(BBASM)**

**Term-End Examination**

**December, 2021**

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

*Time : 2 hours*

*Maximum Marks : 50*

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1. Answer **all** the questions. Each question carries  
1 mark. *10×1=10*

- (a) Define Accounting.
- (b) What is Matching Principle ?
- (c) What is Book-keeping ?
- (d) What is Ledger ?
- (e) What is Timesheet ?
- (f) What is Liquidity ?
- (g) What is Professional Tax ?
- (h) What is Double Entry System ?
- (i) What is Bills Payable ?
- (j) What is GST Suvidha Kendra ?

2. Answer any **five** of the following in about 100 words each. Each question carries 2 marks.  $5 \times 2 = 10$

- (a) Distinguish between Book-keeping and Accounting.
- (b) What are the components of accounting ?
- (c) Explain the features of a Cash Book.
- (d) What is a Credit Note ?
- (e) What is Income Statement ? Explain with an example.
- (f) What are the elements of financial statements ?
- (g) What is Nominal Account ?
- (h) What is the information displayed on the home page of Tally ?

3. Answer any **four** of the following in about 250 words each. Each question carries 5 marks.  $4 \times 5 = 20$

- (a) What are the main advantages of accounting ?
- (b) Explain the concept of Debit and Credit.
- (c) What are the features of the financial statement ?
- (d) Who are the external users of financial statements ?
- (e) Discuss about the components of the salary structure.
- (f) What are the different types of taxes under GST ?

4. Answer any **one** question in 500 words.  $1 \times 10 = 10$

- (a) What is Cash Flow Statement ? Explain the objectives of Cash Flow Statement.
  - (b) What is Tally ? Discuss the purposes for which companies use this software and explain the various Ledger reports generated by Tally.
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