

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

Term-End Examination

December, 2022

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

Time : 2 hours

Maximum Marks : 50

1. Answer ***all*** the questions. Each question carries
1 mark. *10×1=10*
- (a) What is the accounting principle ?
 - (b) What is voucher ?
 - (c) What is trial balance ?
 - (d) What is contra entry ?
 - (e) What is fixed asset ?
 - (f) Define purchase ledger.
 - (g) What is cash flow statement ?
 - (h) What is e-Way Bill ?
 - (i) What is TDS ?
 - (j) What is GSTR-3B ?

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

- (a) Explain the objectives of accounting.
- (b) What is the revenue recognition principle ?
- (c) What are the objectives of book-keeping ?
- (d) Who are the users of accounting information ?
- (e) What is the objective of the trial balance ?
- (f) Explain the types of invoices.
- (g) What are the types of accounting reports ?
- (h) Explain about the GST Suvidha Kendra.

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

- (a) What is balance sheet ? Explain the purpose of balance sheet.
- (b) Explain the objectives of accounting reports.
- (c) What are the different stages of payroll accounting ?
- (d) What are the salient features of tax system in India ?
- (e) What is the objective of introducing GST ?
- (f) What are different reports generated by Tally ?

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

- (a) Explain the various accounting reports generated using Tally.
 - (b) What are the components of GST ? Explain the features of GST-ready Tally.ERP 9 software.
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