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BSMA-004

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

**Term-End Examination
June, 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) Components of accounting
- (b) Meaning of payroll
- (c) Book-keeping
- (d) Ledger
- (e) Money measurement concept
- (f) Types of Tax
- (g) Bills receivables
- (h) Double entry system
- (i) Liquidity
- (j) Contingent Liabilities

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

2×5=10

- (a) Accounting Equation

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- (b) Differences between book-keeping and accounting
 - (c) Business Entity Concept
 - (d) Accruals
 - (e) Income statement
 - (f) Debit Note
 - (g) Tabs of Tally
 - (h) Format of Journal
3. Answer any *four* of the following in about **250** words each. Each question carries 5 marks.

5×4=20

- (a) Explain accounting principles.
 - (b) Elaborate the users of accounting information.
 - (c) Discuss the components of Balance Sheet.
 - (d) Explain the significance of Cash Flow statement.
 - (e) Explain the salary components with an illustration.
 - (f) What are the components of GST ?
4. Answer any *one* question in **500** words :

1×10=10

- (a) What are the various inventory accounting methods ? Which inventory method do you recommend ?
- (b) How do you generate various accounting reports through Tally ?

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