# B.Com. (CBCS) Term-End Examination June, 2022

#### **BCOC-131: FINANCIAL ACCOUNTING**

Time: 3 hours Maximum Marks: 100

- **Note:** Attempt any five questions. Each question carries 20 marks.
- (a) Define Accounting. Describe the qualitative characteristics of accounting information. 3+7
  - (b) Distinguish between Indian Accounting Standards and International Accounting Standards.
- Why is journal sub-divided ? Name the special journals and state the types of transactions entered in each of them.
- 3. Define Depreciation. Distinguish it from Depletion, Amortization and Obsolescence. Describe the methods of recording depreciation in the books of accounts.
  2+6+12

# **Financial Accounting Nprevious Years Question Papers**

**Terry C. Jones** 

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