

I Year B.B.M. Examination, October 2012 (New Scheme)

Business Management Paper III: FINANCIAL ACCOUNTING

Time: 3 Hours Max. Marks: 90

Instruction : Answer completely in English, working should be given wherever necessary.

SECTION - A

Answer any 8 of the following sub questions, each carries three marks. (8x3=24)

- 1. a) Name two subsidiary books.
 - b) What is Petty Cash Book ?
 - c) What are the final accounts of Non-Trading Concerns?
 - d) What is meant by single entry system ?
 - e) Give the meaning of Goodwill.
 - f) What is meant by error of commission?
 - g) What is meant by dissolution of partnership firm?
 - h) Give the meaning of Debenture.
 - i) Mention two objectives of preparing a Bank Reconciliation Statement.
 - j) What are the different types of shares?

SECTION - B

Answer any four questions, each carries 8 marks.

 $(4 \times 8 = 32)$

- What are the causes for disagreement between Cash Book Balance and Pass Book Balance?
- 3. Journalise the following transactions

2010 July 1	Govind started his business with the following Cash Rs. 20,000 Goods Rs. 10,000 Furniture Rs. 5,000
July 5	Sold goods to Raghavan Rs. 500
July 5	Sold goods for cash Rs. 300
July 9	Received from Raghavan on account Rs. 300
July 12	Purchased goods from Mukundan Rs. 900
July 15	Paid Mukunda Rs. 500
July 20	Paid interest to Mukundan Rs. 10

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Table of Contents Management Accounting Question Papers For Bbm

- 1. Understanding the eBook Management Accounting Question Papers For Bbm
 - The Rise of Digital Reading Management Accounting Question Papers For Bbm
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Management Accounting Question Papers For Bbm
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Management Accounting Question Papers For Bbm
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Management Accounting Question Papers For Bbm
 - Personalized Recommendations
 - Management Accounting Question Papers For Bbm User Reviews and Ratings
 - Management Accounting Question Papers For Bbm and Bestseller Lists

- 5. Accessing Management Accounting Question Papers For Bbm Free and Paid eBooks
 - Management Accounting Question Papers For Bbm Public Domain eBooks
 - Management Accounting Question Papers For Bbm eBook Subscription Services
 - Management Accounting Question Papers For Bbm Budget-Friendly Options
- 6. Navigating Management Accounting Question Papers For Bbm eBook Formats
 - o ePub, PDF, MOBI, and More
 - Management Accounting Question Papers For Bbm Compatibility with Devices
 - Management Accounting Question Papers For Bbm Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Management Accounting Question Papers For Bbm
 - Highlighting and Note-Taking Management Accounting Question Papers For Bbm
 - Interactive Elements Management Accounting Question Papers For Bbm
- 8. Staying Engaged with Management Accounting Question Papers For Bbm
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Management Accounting Question Papers For Bbm
- 9. Balancing eBooks and Physical Books Management Accounting Question Papers For Bbm
 - ∘ Benefits of a Digital Library
 - \circ Creating a Diverse Reading Collection Management Accounting Question Papers For Bbm
- 10. Overcoming Reading Challenges
 - o Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Management Accounting Question Papers For Bbm
 - Setting Reading Goals Management Accounting Question Papers For Bbm
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Management Accounting Question Papers For Bbm
 - Fact-Checking eBook Content of Management Accounting Question Papers For Bbm
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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