

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.

1. (a) Define Accounting. Describe the qualitative characteristics of accounting information. 3+7
(b) Distinguish between Indian Accounting Standards and International Accounting Standards. 10
2. Why is journal sub-divided ? Name the special journals and state the types of transactions entered in each of them. 5+15
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

Shasha Hu



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