



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. (8×3=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. (4×8=32)

2. 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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