

**A-1378**

Total Pages : 3

Roll No. ....

**BBA-103**

**Bachelor of Business Administration (BBA)**

**Financial Accounting**

Examination February, 2026

Time : 2:00 Hrs.

Max. Marks : 70

*Note :-* This paper is of Seventy (70) marks divided into Two (02) Sections 'A' and 'B'. Attempt the questions contained in these Sections according to the detailed instructions given therein. *Candidates should limit their answers to the questions on the given answer sheet. No additional (B) answer sheet will be issued.*

**Section-A**

**(Long Answer Type Questions) (2×19=38)**

*Note :-* Section 'A' contains Five (05) Long-answer type questions of Nineteen (19) marks each. Learners are required to answer any *two* (02) questions only.

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( 1 )

P.T.O.

1. Define accounting and explain its nature and significance in business decision-making.
2. Explain the accounting cycle and its various stages.
3. Journalise the following transactions :
  - (a) Purchased goods for cash ₹ 15,000
  - (b) Sold goods on credit to Ram ₹ 10,000
  - (c) Paid rent ₹ 3,000
4. What are final accounts ? Explain their objectives.
5. Explain the Straight-Line Method of depreciation with advantages.

### **Section–B**

**(Short Answer Type Questions) (4×8=32)**

**Note** :- Section 'B' contains Eight (08) Short-answer type questions of Eight (08) marks each. Learners are required to answer any *four* (04) questions only.

1. Discuss the main functions of accounting.
2. Define ledger. Explain the relationship between journal and ledger.
3. What adjustments are made while preparing final accounts ? Explain any four.

4. What is Receipts and Payments Account ? State its features.

5. Explain any two accounting concepts.

6. Prepare a Trial Balance from the following balances :

Cash	₹ 18,000
Capital	₹ 50,000
Purchases	₹ 20,000
Sales	₹ 35,000
Creditors	₹ 23,000

7. Prepare Trading Account from the following :

Opening Stock	₹ 20,000
Purchases	₹ 80,000
Sales	₹ 40,000
Closing Stock	₹ 30,000

8. Write a short note on depreciation.

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