

Reg.No.....

Name.....

BBA DEGREE END SEMESTER EXAMINATION – NOVEMBER 2025**UGP (HONS.) SEMESTER-1: CORE COURSE****COURSE: 24UBBACCR102: FINANCIAL ACCOUNTING (BUSINESS ADMINISTRATION)***(For Regular 2025 & Improvement/Supplementary 2024 Admission)*

Time:2 Hours

Max. Marks: 70

Part AAnswer **any 5** questions. Each carries **2 marks**

1. What is green accounting? (CO1, U)
 2. Explain the Accrual concept (CO1, U)
 3. What is IFRS? (CO1, U)
 4. Journalize the following transactions with narrations (CO1, U)
 - a. Sold goods on credit, Rs 2500
 - b. Debtor gave Rs 500 as cash
 5. Which are the various branches of Accounting?. (CO1, U)
 6. What is meant by Contra Entry? (CO1, U)
 7. When balancing of trial balance indicates that there is no errors in Accounting.
What is your opinion? (CO1, U)
 8. What are drawings? How is it different from capital? (CO1, U)
- (5x2=10)**

Part BAnswer **any 4** questions. Each carries **5 marks**

9. What are the objectives of accounting? (CO1, U)
 10. Who are the various stakeholders of accounting information (CO1, U)
 11. Differentiate between Capital and Revenue Expenditure (CO1, U)
 12. Pass Journal Entries for the following transactions (CO4, An)
 - a. Credit sales of Goods to Mr. Mohan – Rs 10,000
 - b. Mohan paid Rs 9000 in full settlement
 - c. Withdraw Goods for personal use – Rs 2000
 - d. Withdraw Cash for personal use – Rs 1000
 - e. Further invested in the business – Rs 20,000
 13. Explain the Accounting process in detail (CO3, U)
 14. Discuss the various types of companies (CO4,U)
- (4x5=20)**

Part CAnswer **any 2** questions. Each carries **20 marks**

15. Explain briefly the various accounting concepts and conventions (CO1, U)
16. What is share capital? Briefly explain different kinds of share capital. (CO2, U)
17. From the following ledger balances, prepare the Trial Balance of Rajesh Traders as on 31st March 2023 (CO5, An)

Particulars	₹
Capital	2,00,000
Drawings	15,000
Cash in Hand	10,000
Bank Balance	25,000
Purchases	1,20,000
Sales	1,80,000
Rent	6,000
Salaries	14,000
Furniture	30,000
Creditors	35,000
Debtors	40,000
Commission Received	4,000
Stationery	3,000
Wages	11,000
Insurance Premium	5,000
Carriage Inwards	6,000
Carriage Outwards	4,000
Interest Received	2,000
Discount Allowed	3,000
Discount Received	3,000

18. From the following Trial Balance of Alam Co., prepare trading and profit and loss account for the year ending on 31st March 2022 and the balance sheet as on the date: (Co5, An)

Particulars	Amount (Dr.)	Amount (Cr.)
Opening Stock (1/4/2022)	5,000	
Purchases	16,750	
Discount allowed	1,300	
Wages	6,500	
Sales		30,000

Salaries	2,000	
Travelling expenses	400	
Commission	425	
Carriage inward	275	
Administration expenses	645	
Trade expenses	60	
Interest	250	
Building	5,000	
Furniture	200	
Debtors	4,250	
Creditors		2,100
Capital		13,000
Cash	2,045	
Total	45,100	45,100

Stock on 31st March 2022 was valued at 6,000.

(20x2=40)
