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**BSMA-004**

**B. B. A. (SERVICES MANAGEMENT)  
(BBASM)**

**Term-End Examination**

**December, 2025**

**BSMA-004 : ACCOUNTING AS  
INFORMATION SYSTEM**

*Time : 2 Hours*

*Maximum Marks : 50*

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**Note :** *All questions are compulsory.*

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1. Answer all the questions. Each question carries 1 mark : 10×1=10

Fill in the blanks :

- (a) ..... book-keeping is an accounting approach in which a transaction is equally recorded in two or more accounts.

- (b) The book of original entries is another name for the .....
- (c) The statement of financial position and the ..... sheet are synonyms.
- (d) GST stands for Goods and ..... Tax.
- (e) SGST is collected on sales transactions done in the .....

State whether the following statements are True *or* False :

- (f) In money measurement concept, transactions that can be stated in terms of monetary worth should not be recorded.
- (g) Profit or loss shall be determined by taking all revenues and subtracting all expenses from both operating and non-operating activities.

- (h) If the older inventory is cheaper and you use it first, you would choose the FIFO accounting method.
- (i) Profitability statement indicates the amount of assets and liabilities.
- (j) GST-1 is a GST form which we usually refer to as a GST return.

2. Answer any *five* of the following in about **100** words each. Each part carries 2 marks : 5×2=10

- (a) Accounting
- (b) Invoice
- (c) Trial Balance
- (d) Cash Flow Statement
- (e) Compensation
- (f) Tally
- (g) e-Way Bill

3. Answer any *four* of the following questions in about **250** words each. Each question carries 5 marks : 4×5=20

- (a) What are the different objectives of Accounting ?
- (b) Explain the types of book-keeping with suitable examples.
- (c) Explain different steps involved in the process of accounting cycle.
- (d) What is inventory ? Why does an organization need to keep inventory ?
- (e) Discuss the importance of Accounting Reports.
- (f) What are Indirect Taxes ? How are they different from Direct Tax ?
- (g) What kind of information can be obtained from GSTR-2 ?

4. Answer any **one** question in **500** words :

1×10=10

- (a) What is a Balance Sheet ? Discuss the objectives and advantages of Balance Sheet.
- (b) Describe the features of a cash book. What are the advantages of a cash book ?

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