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**BSMA-004**

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

**(BBASM)**

**Term-End Examination**

**June, 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 :

1×10=10

Fill in the following :

- (a) A \_\_\_\_\_ is the company's current obligations as a result of past events.

- (b) Assets include items of value that are \_\_\_\_\_ or owed to a business.
- (c) The use of \_\_\_\_\_ software is an efficient way to calculate pay of employees rather than a manual system.
- (d) Accounts payable is also known as \_\_\_\_\_.
- (e) GSTR-2 contains information about all your \_\_\_\_\_.

State whether True or False :

- (f) Accounting is considered as the business language.
- (g) In case of Real Account debit what goes out, credit what comes in.

- (h) TDS is collected at source from the income of the person.
- (i) GST is a destination based tax on consumption of goods and services.
- (j) Accounts payable is an obligation of a business that originates because of sales made on credit.

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

- (a) Book-keeping
- (b) Source documents
- (c) Ledger
- (d) Income Statement
- (e) Inventory
- (f) Compensation
- (g) GST

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

- (a) What are the different objectives of book-keeping ?
- (b) Define Accounting. What are the components of Accounting ?
- (c) Explain the types of Invoice.
- (d) Describe the features of Trial Balance.
- (e) Explain Last-in-First-Out (LIFO) Inventory Accounting Method with example.
- (f) What are the advantages of Tally ?
- (g) What is a purchase register ? What kind of information we can have from this register ?

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

1×10=10

- (a) Explain any *five* accounting concepts.
- (b) What is Profit & Loss Account ? Explain any *four* components of the Profit & Loss Account.

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