No. of Printed Pages : 5 **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.



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(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.



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(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



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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 ?



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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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