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Total No. of Pages : 02

Total No. of Questions : 09

B.Voc. (Travel & Tourism Management) (Sem.–3)

BASIC ACCOUNTANCY

Subject Code : BVTTM308-19

M.Code : 78457

Date of Examination : 25-06-2025

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains FIVE questions carrying FIVE marks each and students have to attempt any FOUR questions.
3. SECTION-C contains THREE questions carrying TEN marks each and students have to attempt any TWO questions.

SECTION - A

1. Write briefly :

- a) Define Trial Balance.
- b) What are final accounts?
- c) What is Ledger?
- d) What are prepaid expenses?
- e) What is Cost sheet?
- f) What are outstanding expenses?
- g) What is depreciation?
- h) Differentiate between Journal and Ledger.
- i) What is voucher system?
- j) What is an accounting process?

SECTION - B

2. Pen down the advantages of subsidiary books.
3. What is budgetary control? Discuss the objectives, advantages and limitations of budgetary control.
4. Pen down the errors revealed and errors not revealed by trial balance.
5. Pen down the procedure of preparing final accounts.
6. Differentiate between Trading and profit & loss account.

SECTION - C

7. Define Accounting. Discuss the Generally accepted Accounting Principles with the suitable examples.
8. Discuss the need, importance and methods of charging depreciation.
9. Pen down the advantages and objectives of cost sheet and prepare a cost sheet with dummy figures.

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.