

**SNCC**  
**B. B. A. (HONS)**  
**SEMESTER – I**  
**Minor Course**  
**Subject Name- Financial Accounting**  
**COURSE CODE: DSC-M-BBA-113**  
**Assignment 2025-26**

**Unit-1 Fundamentals of Accounting**

1. Write a Short notes on
  - a. Types of Account with Examples
  - b. Contingent Liability
  - c. Objective of Accounting
  - d. Rules of Debit and Credit
2. Difference between general reserve and Provision
3. Difference between Capital Expenditure and Revenue Expenditure
4. State which accounting concept, convention or principle is suggested by the following statements:
  - a. Personal expenses of a trader are not recorded in the books of accounts of the business.
  - b. Fixed assets are shown at market price in the balance sheet.
  - c. Depreciation is charged on assets every year by the same method.
  - d. Closing stock is valued at either its cost or market price, whichever is less.
  - e. Entries are made in accounts on the basis of supporting vouchers.
  - f. Depreciation on assets is charged on the basis of which accounting concept ?
  - g. Goods received free of cost, as a sample are not recorded in the books of account.
  - h. The provision is made for doubtful debts on the debtors.
  - i. Assets are recorded at cost price as per which concept ?
  - j. Loyalty of employees is not recorded in books of account.
  - k. Commission on sales is debited to Profit and Loss Account in year in which sale is affected.
5. State the advantages and limitations of Accounting.
6. Difference between Book keeping and Accountancy

**Unit 2 Account for Non-Trading Concerns**

**THEORY QUESTIONS (Attempt any 5)**

1. List Five organizations under Non-Trading Concerns
2. State difference between capital expenditure and revenue expenditure
3. Write short note on deferred revenue expenditure
4. Write short note on Sources of income of a non-Trading concerns
5. State point of difference between receipts and payments and income and expenditure accounts

Kindly prepare all multiple-choice questions.

### Examples

Sr no	Particulars
1	E.g., 49 Guj uni 2017
2	Eg 48 Guj uni 2015
3	Eg 47 Guj uni 2014
4	Eg 45 Guj uni 2012
7	Eg 43 Guj uni 2011
8	Eg no 41 Guj uni 2011

### **Unit-3 FINAL ACCOUNTS OF SOLE PROPRIETARY CONCERN**

1. Difference between Trial Balance and Balance Sheet
2. Format of Trading, Profit and Loss Account and Balance Sheet as per final Accounts of sole proprietorship
3. Sums (As per Sudhir Prakashan)
  - a. Ex-44 – Mr. Ajay
  - b. Ex-42 – Shri Amit
  - c. Ex-40 - Mr. Krish
  - d. Ex-38 – Shri Rajesh
  - e. Ex-37 – Mr. Sarin
  - f. Ex-13 – Mr. Miss Subhadra

### **Unit 4 Joint Venture**

#### **THEORY QUESTIONS (Attempt any 5)**

1. Explain reasons for Joint Venture account
2. List any 5 activities where Joint Venture is suitable
3. List any 5 features of Joint Venture business
4. Explain any 5 points of Difference between Consignment a Joint venture
5. Stat all the methods of keeping books of accounts

Kindly prepare all multiple-choice questions.

### Examples

Sr no	Particulars
<b><u>Do 2 examples of each (GOODS, Underwriting and Constructions):</u></b>	
1	Guj uni 2002- Hitesh Shailesh eg 6
2	Guj uni 1997 – Adam Eve eg 8
3	Guj uni 2004 – Gopal Govind eg 10
4	Guj uni 2006—Ram Shyam eg 11
7	Guj uni 2011--- Anu Deepu eg 18
8	Aaj Kaal – Guj uni 2014 eg 24
9	Shri Nand – Shri Chand –Guj uni 2015 eg 25
10	Ram Shyam – Guj uni 2015 eg 28

11	Rakesh Kalpesh – Guj uni 2016 eg 29
12	Divya Jyoti – Guj uni 2017 eg 31
13	Anuj Vinit – Guj uni 2017 eg 32
14	Alpesh Jayesh – Guj uni 2018 eg 37
15	Siddha Reddy – Guj uni 2018 eg no 38
16	Kanu Priya – Angelika Guj uni 2021 eg 40