

**BCE / A-16**  
**FINANCIAL ACCOUNTING**  
**Paper-III**

*Time allowed : 3 hours*

*[Maximum marks : 80*

**Note :** *Attempt five questions in all, selecting at least one question but not more than two questions from any unit.*

**नोट :** प्रत्येक इकाई से कम से कम एक प्रश्न, लेकिन किसी भी इकाई से दो से अधिक नहीं, का चयन करते हुए, कुल पांच प्रश्नों के उत्तर दीजिए।

**Unit-I (इकाई-I)**

1. Define Accounting. Explain the characteristics and uses of Accounting. 2,7,7  
लेखांकन की परिभाषा दीजिए। लेखांकन की विशेषताएं व उपयोगों का वर्णन कीजिए। 2,7,7
2. What do you mean by Accounting Assumptions ? Explain and illustrate fully. 4,12  
लेखांकन मान्यताओं से आपका क्या आशय है ? उदाहरण सहित विस्तृत व्याख्या कीजिए। 4,12
3. Distinguish between : 8,8  
(i) Capital Expenditure and Revenue Expenditure  
(ii) Capital Receipts and Revenue Receipts.  
निम्न के बीच अन्तर कीजिए : 8,8  
(i) पूंजीगत व्यय एवं आगम व्यय  
(ii) पूंजीगत प्राप्तियां एवं आगम प्राप्तियां।
4. From the following Trial Balance of Modi Garments as at 31st March, 2012, prepare a Trading and Profit and Loss Account and Balance Sheet : 4,6,6

# B Com 1st Year Accounting Question Paper

**RD Boyd**



**B Com 1st Year Accounting Question Paper:**

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