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**BBA DEGREE END SEMESTER EXAMINATION**  
**SEMESTER I - NOVEMBER 2019**  
**BBAICRT0219 - BUSINESS ACCOUNTING**

Time : 3 hours

Maximum Marks : 80

**PART A**

*Answer any ten questions. Each question carries 2 marks.*

1. What is trade discount?
2. Write the equation to find out cost of goods sold.
3. What is honour of bill?
4. What is journalizing?
5. What is going concern concept?
6. What do you mean by bills payable?
7. What is money measurement concept?
8. Why balance sheet is prepared at the end of the year?
9. Explain the term bad debts.
10. What is contra entry?
11. What are the items in the debit side of the P and L account?
12. What is obsolescence?

(10 x 2 = 20)

**PART B**

*Answer any six questions. Each question carries 5 marks.*

13. Define bills of exchange. Give its essentials.
14. Journalize the following transactions:
  - (a) Bought goods worth Rs 6000 from Sunil at a trade discount of 5%
  - (b) Paid cash to Vijayan Rs 1300 and returned goods to him Rs. 200
  - (c) Received cash from Amal Rs 1925 and discount allowed Rs 75
15. Write the difference between the trade discount and cash discount.

PTO

# Business Communication Exam Papers

**William C. Himstreet, Wayne Murlin  
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