

**TERM END EXAMINATION -2016  
DIPLOMA IN ACCOUNTING**

**BASIC ACCOUNTING  
COURSE CODE –DIA-01**

Time- 3 Hours

Full Mark- 100

Group -A

**Q.N.1 Answer any four questions each within 100 words.**

**5x4= 20**

- a) Cash Basis of Accounting
- b) Rules of Double Entry System
- c) Disadvantage of Double Entry System
- d) Advantage of Bank Reconciliation Statement
- e) Single Column Cash Book
- f) Limitations of Journal
- g) Bills Payable Book

Group -B

**Q.N.2 Answer any two questions each within 250 words.**

**10x2= 20**

- a) What do you mean by imprest system of petty Cash Book?
- b) Define a Ledger. Give its rulings
- c) Write a note on subsidiary books
- d) What types of transactions are recorded in Sale Books and Purchase Books?

Group -C

**Q.N.3 Answer any three questions each within 500 words.**

**20x3= 60**

- a) What do you mean by posting? How is posting made from Journal into Ledger?
- b) Write in brief the different steps for the preparation of Bank Reconciliation Statement.
- c) What are the basic accounting concepts and explain their implications.
- d) Discuss in brief the process for the preparation of Cash Book with Bank Column.
- e) Discuss in brief the functions of Accounting.

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