

Enroll No

K.E.Society's  
**Rajarambapu Institute of Technology, Rajaramnagar**  
 (An Autonomous Institute, affiliated to SUK)  
 End Semester Examination (Jan. 2026)  
**F.Y.B.B.A. Sem- I**

Q.P.Code
E 1508

Course Code: BBA105

Course Name: Financial Accounting

Day & Date: Tuesday, 13/01/2026

Time: 10.30 am to 1.30 pm

Max Marks: 100

- Instructions:**
- 1) All questions are compulsory.
  - 2) Figures in rounded () brackets within the question, indicate the scheme of marking for respective part of the question, whereas, figures in the first right column indicate total marks for that whole question.
  - 3) CO is the index number of the Course Outcome statement.
  - 4) The Bloom's taxonomy level (BL) for 1,2,3,4,5 and 6 is remember, understand, apply, analyze, evaluate and create respectively.
  - 5) Assume suitable data if necessary.
  - 6) Use of non-programmable calculators is allowed

**Q.1. Attempt the following questions.**

	Marks	BTL	Cos
A) Explain the need for accounting in modern business organizations.	08	1	1
OR			
A) Illustrate the role of an Accounting Information System (AIS) in business decision-making.	07	1	1
B) Classify the various types of business organizations.	07	4	2

**Q.2. Attempt the following questions.**

A) Illustrate the accounting concept of income and expenditure.	08	2	2
OR			
A) Classify capital and revenue expenditure with suitable illustrations.	08	2	2
B) Illustrate the accounting concept of income and expenditure.	07	2	2

**Q.3. Attempt the following questions.**

A) Define business transactions and classify their nature.	08	1	3
OR			
A) Journalise the following transactions in the books Ram Trader of 31 <sup>st</sup> March 2018.	08	3	3

Date	Particulars	₹
01/02/2018	Shyam Sunder & Sons commenced business with cash	80,000
05/02/2018	Returned goods to Raghuram	5,000
14/02/2018	Paid cash to Dilip Kumar	7,000
16/02/2018	Received cash from Mahesh Chand & Co.	2,000



18/02/2018	Sold goods for cash	500
22/02/2018	Paid for Rent	1,500
24/02/2018	Discount received	800
28/02/2025	Withdrew by Proprietor for his personal use	200
28/02/2025	Machinery purchased for cash	12,000

B) Journalise the following transactions: March 2020,  
And ledgerise the journal entries.

07

3

3

Mar.03 X commenced business with a capital of Rs.15,000

05 Purchased good Rs.6,000

07 Purchased goods on credit from S & Co. Rs.3,000

10 Purchased furniture Rs.2,400

11 Sold goods Rs.3,900

15 Sold goods on credit to D Rs.2,250

20 Paid salaries Rs.960

25 Received commission Rs.75

26 Returned goods to S & Co. Rs.600.

27 Returned goods by D Rs.450

28 Received from D Rs.1,500

Paid to S & Co. Rs.1,800

X withdrew from business Rs.900

Charged depreciation on Rs.240

Borrowed from K Rs.1,500

**Q.4. Attempt the following questions.**

08

4

4

A) From the following Trial Balance of Anil Co. prepare trading,  
and profit and loss account for the year ending on 31st March 2016  
and the balance sheet as on the date: Trial Balance of Anil as on 31st March, 2016.

Trial Balance of Anil Co.as on 31st March, 2016.

Particulars	Dr.	Cr.
Opening Stock	5,000	
Purchases	16,750	
Discount allowed	1,300	
Wages	6,500	
Sales		30,000
Salaries	2,000	
Travelling expenses	400	
Commission	425	
Carriage inward	275	
Administration expenses	105	
Trade expenses	600	
Interest	250	
Building	5,000	
Furniture	200	
Debtors	4,250	
Creditors		2,100
Capital		13,000
Cash	2045	
Total	45,100	45,100

Stock on 31st March 2016 was SR. 6,000.



OR

- |  |    |   |   |
|--|----|---|---|
| A) Explain the importance of disclosures in final accounts.              | 08 | 3 | 4 |
| B) Analyze the financial position of a sole trader using final accounts. | 07 | 3 | 3 |

**Q.5. Attempt the following questions.**

- |  |    |   |   |
|--|----|---|---|
| A) Explain the concept of share capital and its types. | 10 | 2 | 4 |
|--|----|---|---|

OR

- |  |    |   |   |
|--|----|---|---|
| A) Define a company and <b>classify</b> its kinds.               | 10 | 2 | 4 |
| B) Assess the compliance requirements under Companies Act, 2013. | 10 | 4 | 4 |

**Q.6. Attempt the following questions.**

- |   |    |   |   |
|---|----|---|---|
| A) Explain the need for sustainability reporting in business. | 10 | 2 | 6 |
|---|----|---|---|

OR

- |   |    |   |   |
|---|----|---|---|
| A) Illustrate data collection techniques for sustainable reporting. | 10 | 2 | 6 |
| B) Explain IFRS Financial Sustainability Disclosure Standards.      | 10 | 2 | 5 |

