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The marks allowed for each question are given at same place. (ii) Write your name, enrolment number, AI name and subject on the top of the first page of the answer sheet. 2 Answer any one out of the following questions in about 40 to 60 words. (a) Distinguish between book keeping and accountancy. (See Lesson-1 (b) State Business Entity Concept.

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Which Accounting Convention states that same accounting principles should be used for preparing financial statements year after year .

Explain that convention. (see lesson-2) 3. fuEufyf[kr iz'uksa esa ls fdlh ,d iz'u dk m Ù kj yxHkx 40&60 'kCnksa esa nhft,A 2 Answer any one of the following questions in about 40 to 60 words.

~~ys[kkadu – nios.ac.in~~

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The following is the complete cycle of Accounting a) The opening balances of accounts from the balance sheet & day to day business transaction of the accounting year are first recorded in a book known as journal. b) Periodically these transactions are transferred to concerned accounts known as ledger accounts.

## ~~BASIC ACCOUNTING PRINCIPLES~~

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You have to answer only one question out of the four given. Question no. 6 gives you a list of four projects of which you have to attempt only one. This question will be for 6 marks.

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students with different accounting terms, accounting equation and journal approach to accounting. This will enable them, i) to prepare Accounting equation. ii) to make journal entries for business transactions.

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journal entries to the company ' s accounting records. Journal entries are required for bank reconciliation adjustments to the balance per books. bank credit memo an addition to a bank account made by the bank for an adjustment to a deposit, correction of a bank error, interest on bank balances, etc.

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