

BBC-12

M.Com. IVth Semester (Reg. / Pvt. / ATKT)

Examination, 2020

Special Group Accounting

Paper - IV

Institutional Accounting

[Maximum Marks : Reg. 85
Pvt. 100

16

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250

Note :- All questions from each section carry equal marks. All questions are compulsory and answer limit are approximately 250 words. Start the answer of each section from new page. Maximum limit of pages of answer booklet are approximately 16 pages. Answer should be written by the student in his/her own handwriting mandatory. The first page of answersheet should be download by the student from university website www.bubhopal.ac.in is mandatory.

1.

How are unrealised profits calculated? How are they used at the time of preparing consolidated balance sheet? Explain by taking an example.

2.

Explain how the Double Account System differs from the General Account system of presenting Accounts? Name two types of undertaking which use this system.

3.

Give specimen Form 'A' Balance Sheet of a Bank with items and schedule No.

4.

What do you mean by Hotel Accounting? Explain the objectives and importance of Hotel Accounting?

5.

What do you mean by Government Accounting? Differentiate between Commercial Accounting and Government Accounting.