



**BON SECOURS COLLEGE FOR WOMEN  
PG& RESEARCH DEPARTMENT OF COMMERCE**



**TITLE OF THE PAPER : BUSINESS ACCOUNTING  
SUBJECT CODE : 16CCCM3  
CLASS : I B.COM**

**PART A  
2-marks**

**Unit –I**

1. What is branch?
2. What do you understand about independent branch?
3. Write a short note on a “ goods in transit”
4. What is departmental accounts?
5. Write a note on transfer
6. What is wholesale branch?
7. What is interdepartmental transaction?

**Unit – II**

8. What is hire purchase system ?
9. What is transfer price ?
10. What is debtors system ?
11. Write a note on installment purchase system?
12. What is interest suspense account?
13. What is meant by repossession ?

**Unit –III**

14. What do you mean by self balancing system ?
15. What is self balancing ledger ?
16. What is sectional balancing ?
17. What is royalty?
18. What is general ledger ?
19. What is minimum rent ?
20. What is short working?
21. What is sub –lease?

**Unit IV**

22. What are the use of fire insurance ?
23. What is loss of stock?
24. What is mean by indemnity period?
25. What is standard turn over?
26. How the claim for loss of stock can be made?
27. What is sale or returns ?

**Unit –V**

28. Who is a insolvency ?
29. What is statement of affairs ?
30. Who is a preferential creditors ?

