

SESSION-2022-23

**B.Com. Part I (Pass Course)**  
(Extra Paper- For Non-Commerce Students only)

Book-Keeping

Time : 3 hours.  
Min. Marks 36

Max. Marks. 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

**Unit-I**

Introduction: Meaning, Definition, Features, Scope & Objectives, Book-keeping and Accounting, Basic Terminology of Accounting.

**Unit-II**

Books of Original Entry: Journal and Subsidiary books, Ledger and Trial Balance

**Unit-III**

Errors and their rectification, Bank Reconciliation Statement.

**Unit-IV**

Classification of Capital and Revenue Transactions, Final Accounts: <sup>without</sup> Adjustment, with Adjustment and Adjusted Trial Balance.

**Unit-V**

Depreciation Accounting (including AS-6), Accounts of Non-Profit Organization and Professional People.

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Books Recommended**

1. Book-keeping and Accountancy : Jain, Khandelwal, Pareek (Hindi & English)
2. Financial Accounting : P.C. Tulsian
3. Elements of Accounts : T.S. Grewal
4. Practical Accounts : Paul

~~Session 2021-22~~

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**OIC Academic**  
**M.S. Brij University**  
**Bharatpur**

Dr. D. D. Gupta

अकादमिक प्रभारी

महाराजा सुरजमल बृज विश्वविद्यालय  
भरतपुर (राज.)