

**Tribhuvan University**  
2080

**B.B.S. 4 Yrs. Prog. / 1 Year / MGMT**

**MGT : 211 (Financial Accounting & Analysis) Full Marks: 100**  
**(Regular) Time: 3 hrs.**

*Candidates are required to give their answers in their own words as far as practicable.*

*The figures in the margin indicate full marks.*

**Brief Answer Questions**

**(10x2=20)**

1. What is realization concept of accounting?
2. Write about the accrual basis of accounting.
3. What are the objectives of internal control of a business?
4. Define the meaning of current liabilities.
5. What is treasury stock?
6. On January 1, ABC Company borrowed Rs. 200,000 from bank by signing a 3-month, 10% notes payable. It paid the principal and interest at due date.

**Required:** Journal entries for issue and retirement of note.

7. You are provided the following information.

Sales =	Rs. 300,000	Wages to workers =	Rs. 40,000
Interest paid =	Rs. 10,000	Income tax paid =	Rs. 12,000
Depreciation =	Rs. 30,000	Net profit =	Rs. 20,000

**Required:** Amount of value added.

# Ba English Journalism Question And Answers

**Jin-Ying Zhang**



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