

**24 AB BFSI 101**  
**UG PROGRAM (4 YEARS HONOURS) WITH SINGLE MAJOR**  
**AT THE END OF FIRST SEMESTER**  
**BFSI - ACCOUNTS ASSISTANT - SKILL COURSE**  
**(COMMON FOR ALL MAJORS)**  
**(w.e.f. Admitted Batch 2024 - 25)**

**Time: 2 Hours**

**Maximum: 50 Marks**

**SECTION - A**

**I. Answer All Question**

**3 x 10 = 30 M**

1. Golden Rules of Accounting.
2. Business Entity concept.
3. Double Entry system.
4. Labour Laws.
5. Payroll Accounting.
6. Income Tax Act 1961.
7. Tax Audit.
8. PAN.

**SECTION - B**

**II. Answer any Four Questions.**

**4 X 5 = 20 M**

9. a) Explain Accounts Assistant role and responsibilities.  
(OR)  
b) Define trial balance and Explain methods of trial balance.
10. a) Explain payment of wages Act 1936, & 1948.  
(OR)  
b) Explain the steps for registration PF and ESI
11. a) Explain Heads of Income under income tax Act.  
(OR)  
b) Explain tax deductions under section 80 C & 80 U.

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