

**UNIVERSITY OF KERALA**  
**SCHOOL OF DISTANCE EDUCATION**  
**S5 OPEN COURSE :- FUNDAMENTALS OF FINANCIAL ACCOUNTING**

**Answer all the questions: (MARKS: 10)**

1. Explain double entry bookkeeping and rules of debit and credit.(CASE)
2. Write a short note on 'Subsidiary Books'.
3. Write a short note on Types of Cash books with Example.
4. What are the objectives of preparing Trial Balance?
5. Write a short note on 'Financial Statements'.