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**Kamala College, Kolhapur**

**(Autonomous)**

**B.Com. (Part-I) (Semester-I)**

**Examination November, 2023.**

**NEP - 2020 Level - 4.5**

**IKS: Ancient Indian Accounting and Auditing Practices**

**Subject Code: 111**

**Day and Date: Friday, 10/11/2023**

**Total Marks: 40**

**Time: 8.00 a.m. to 10.00 a.m.**

**Instructions:**

1. All questions carry equal marks.
2. Attempt any four questions out of six.
3. Figures to the right indicate full marks

**Course Outcome:**

CO1: Understand the basics of Indian Knowledge System.

CO2: Understand the basics of Ancient Indian Accounting and Auditing Practices.

- Q.1. Short Answer Questions (Any Two Out of Three) 10 Marks
1. Meaning of Accounting (CO2)
  2. Ancient Indian Scholar-Koutilya (CO1)
  3. Kautilya's Contribution in Book Keeping Rules (CO2)
- Q.2. What is the definition of the Indian Knowledge system? Discuss the key aspects of ancient Indian Knowledge system? (CO1) 10 Marks
- Q.3. Explain the meaning of Accounting and Auditing? Briefly define the Accounting and Auditing Practices? (CO2) 10 Marks
- Q. 4. Write the meaning of Accounting and Auditing? Explain the evolution of Accounting and Auditing in India? (CO2) 10 Marks
- Q.5. What is the meaning of Accounting? Write Kautilya's Contribution in Maintenance of Accounting? (CO2) 10 Marks
- Q.6. Short Answer Questions (Any Two Out of Three) 10 Marks
1. Kautilya's Arthashastra Role of Treasury (CO2)
  2. Meaning of Book Keeping (CO2)
  3. Write Kautilya's Contribution in various areas. (CO1)