

Roll No. ....

**97642**

**BCA 4th Semester (New) 2011-12**

**Examination – May, 2013**

**FINANCIAL ACCOUNTING**

**Paper : BCA-209**

*Time : Three hours ]*

*[ Maximum Marks : 80*

*Before answering the questions, candidates should ensure that they have been supplied the correct and complete question paper. No complaint in this regard, will be entertained after examination.*

*Note : Attempt any five questions in all. All questions carry equal marks.*

1. What is an accounting information system ?  
Distinguish between the accrual basis of accounting and the cash basis of accounting. 16
2. Explain General accepted accounting principles.  
Discuss the significance of four accounting concepts. 16
3. What do you mean by accounting heads ? Explain the system of maintaining the hierarchy of ledger accounts for preparing control accounts. 16

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4. What are the main differences between a concept and an accounting standard ? Discuss the objectives of accounting standard. 16
  5. Explain the utilities of ledger. Discuss the applications of computers in preparation of ledger accounts. 16
  6. Write note on the following : 8 + 8
    - (a) Accounting for petty cash transaction,
    - (b) Accounting for Payrolls.
  7. Define the term marginal costing. How the marginal costing technique is helpful in managerial decision making ? Explain with one example. 16
  8. Define the term Budget. Distinguish between Budgetary control and standard costing. 16
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