

Exam. Code : 109105
Subject Code : 8037

B.Com. (Hons.) 5th Semester

ACCOUNTING FOR BANKERS

Paper—Group-I (Banking Paper-III)

Time —3 Hours]

[Maximum Marks—50

SECTION—A

Note :— Attempt any **TEN** parts from Section A. The answer to each part should be up to **five** lines in length. Each part carries **1** mark.

1. Write short notes on the following :
 - (i) Floating Interest Rate
 - (ii) Front End Interest
 - (iii) Trial Balance
 - (iv) Time Value of Money
 - (v) Annuity
 - (vi) Day Book
 - (vii) Account Categories
 - (viii) PE Ratio

- (ix) Current Ratio
- (x) Net Worth
- (xi) Doubtful Assets
- (xii) One Time Settlement.

SECTION—B

Note :— Answer any **TWO** questions from Section B. The answer to each question should be up to **five** pages in length. Each question carries **10** marks.

2. What is Depreciation ? Explain its different types. Examine the various methods of charging Depreciation.
3. Examine the growth and development of accounting principles. Explain the rationale for the development of accounting.
4. What do you understand by Non Performing Assets ? How they are determined and how their provisioning is made ?
5. What is capital budgeting ? Compare and contrast the various methods of appraising capital investments.

SECTION—C

Note :— Attempt any **TWO** questions from Section C. The answer to each question should be up to *five* pages in length. Each question carries **10** marks.

6. Explain the accounting treatment for NPAs with special reference to provisioning and suit filed accounts.
7. What is Bank Reconciliation Statement ? What is its purpose ? Explain how it is prepared by taking imaginary figures.
8. Describe and illustrate the final accounts Banking Companies. How the categorization of Assets and Liabilities is done ?
9. What are the various types of Capital ? Explain the accounting treatment for issue and forfeiture of shares.