

Exam. Code : 109105

Subject Code : 7922

B.Com. (Hons.) Semester—V

III : ACCOUNTING FOR BANKERS

Group—I

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION—A

**Note :-** Attempt any **TEN** questions from Section A. The answer to each question should be upto **5** lines in length. Each question carries **1** mark.

1. Write short notes on the following :

- (i) Closing entry
- (ii) PE Ratio
- (iii) Abnormal loss
- (iv) Net Worth
- (v) Doubtful Assets
- (vi) One Time Settlement
- (vii) Payback period method
- (viii) Over riding commission
- (ix) Annuity
- (x) Back end interest
- (xi) BASEL norms
- (xii) Day book

**SECTION—B**

**Note :-** Attempt any **TWO** questions from Section B. The answer to each question should be up to **5** 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 upto **5** pages in length. Each question carries **10** marks.

6. Describe the format of final account of banking company as per schedule 3. What are the disclosure requirements for the banking companies ?
7. What are the various types of capital ? Explain the accounting treatment for issue and forfeiture of shares.
8. How you will evaluate the long term and short term financial position of a firm through ratio analysis ?
9. Explain the accounting treatment for NPAs with special reference to provisioning and suit filed accounts.