

**Exam. Code : 109105**

**Subject Code : 2213**

**B.Com. (Hons.) 5<sup>th</sup> Semester**  
**ACCOUNTING FOR BANKERS**  
**Group-I**  
**Paper—III**

Time Allowed—3 Hours]

[Maximum Marks—50

**Note :—** Attempt any **five** questions, selecting at least **one** question from each Section. The **fifth** question may be attempted from any Section. All questions carry equal marks.

**SECTION—A**

1. Define Accountancy. Discuss its nature, scope and purpose.
2. (a) Discuss classification of accounts. Give rules of accounting.  
(b) Journalize the following transactions :
  - (i) Interest provided on proprietor's capital
  - (ii) Interest charged on drawings
  - (iii) Life Insurance Premium paid by the proprietor
  - (iv) Goods destroyed by Fire
  - (v) Writing off of bad debts.

**SECTION—B**

3. How are EMIs calculated ? Explain the calculation of front end and back end interest.

4. Write notes on :
- (a) Transfer Vouchers 5
  - (b) Main Day Book 5

**SECTION—C**

5. Discuss significant features of accounting system of banks. What are their principal books of accounts ?
6. What are NPAs ? Discuss the provisioning norms for NPAs.

**SECTION—D**

7. What is the scope of computerization in banks ? Explain the various banking services provided through computerization.
8. Write notes on :
- (a) Computerized Accounting 5
  - (b) Bank Reconciliation Statement. 5