

Exam. Code : 109105
Subject Code : 2135

B.Com. (Hons.) 5th Semester
ACCOUNTING FOR BANKERS
Group—I, Paper—III

Time Allowed—3 Hours] [Maximum Marks—50

Note :— Attempt **FIVE** questions in all, 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. What are subsidiary books ? Explain types of subsidiary books. 10
2. Differentiate between the following. Also give examples :
 - (a) Capital Expenditure and Revenue Expenditure 5
 - (b) Capital Loss and Revenue Loss 2.5
 - (c) Capital Profit and Revenue Profit 2.5

SECTION-B

3. Differentiate between Simple Interest and Compound Interest. How are these calculated ? Illustrate your answer. 10

4. Discuss in detail the relationship between banker and customer. 10

SECTION-C

5. Explain the disclosure requirements of banks under BASEL norms. 10
6. Discuss provisions regarding audit of bank accounts. 10

SECTION-D

7. What is computerized accounting ? Give its features. How it is different from manual accounting ? 10
8. Write notes on :
 - (a) Bank Reconciliation Statement 5
 - (b) Bills of Exchange 5