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Register Number:

**6346**

Name of the Candidate:

**M.B.A. DEGREE EXAMINATION, 2010****(BANKING & TAXATION)****(SECOND YEAR)****(PAPER-IX)****210. ACCOUNTING AND FINANCE FOR BANKERS**

December]

[Time : 3 Hours

Maximum : 75 Marks

**SECTION-A***Answer any FIVE questions***(5×3=15)**

1. Define Bank Discount.
2. What do you mean by Net Present Value?
3. Define Accounting Standards.
4. Give meaning for subsidiary Books.
5. Define the term Bill of Exchange.
6. What do you understand by Goodwill?
7. What do you mean by convention of conservatism?
8. What is Asset-liability management?

**SECTION-B***Answer any THREE questions***(3×15=45)**

9. Define the term Depreciation. State the different types of Depreciation.
10. Discuss the scope of Accounting Standards.
11. Write short notes on:
  - (i) Capital expenditure
  - (ii) Revenue Expenditure
  - (iii) Deferred Revenue Expenditure
12. State the accounting procedure for treatment of Goodwill in admission, retirement of a partner from partnership firm.
13. Explain the various schedules prepared by a Commercial Bank.

**SECTION-C****(1×15=15)*****Answer this question Compulsory***

14. A cheque for Rs.5000 paid into credit of KL Khanna is by an oversight credited to another customer JC Khanna whose credit balance is there by raised from Rs.8000 to Rs.13000. Before the error is discovered the banker had made credit entry in JC Khanna's pass book. Later the banker discovers the error and adjusts the entries in his own books. But the day after this is done a cheque for Rs.12000 drawn by JC Khanna is presented for payment. What should the banker do?
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