

M.B.A. (CBCS Pattern) Sem-IV  
**PCB4EH4-SP04 - Banking & Financial Services Management**  
**(Basics of Financial Accounting for Bankers)**

P. Pages : 1

Time : Three Hours



**GUG/W/22/10743**

Max. Marks : 70

- 
- Notes : 1. Attempt **any five** questions.  
2. All questions carry equal marks.

- |     |   |    |
|-----|---|----|
| 1.  | Briefly discuss the basic accounting concept.   | 14 |
| 2.  | What is premium & discount? Explain in detail.  | 14 |
| 3.  | What are the rules for maintaining of ledger record? Discuss.   | 14 |
| 4.  | What is bank reconciliation statements? Explain in detail.  | 14 |
| 5.  | Write detail note on 'Bills of exchange'.   | 14 |
| 6.  | Elaborate the term joint venture.   | 14 |
| 7.  | Explain the concept of leasing. What are its advantages & disadvantages.  | 14 |
| 8.  | Define balance sheet. Describe how assets and liabilities are classified and also prepare an imaginary balance sheet of bank. | 14 |
| 9.  | Explain in detail public & private sector bank.   | 14 |
| 10. | Write detail note on <b>any two</b>   | 14 |
|     | a) Accounts of non-trading concern  |    |
|     | b) Loan Account   |    |
|     | c) Current Account  |    |
|     | d) Goodwill   |    |

\*\*\*\*\*