

MAHARASHTRA STATE BOARD OF SKILL DEVELOPMENT EXAMINATION, MUMBAI

Examination--July, 2020

CERTIFICATE COURSE IN BANKING ASSISTANCE

[१२]—3 [११०१]

(BEHÉ MBE—100)

+E<[०] ०१ ११०१ ११०१ ११०१ +hb÷E< +E<[०] ०१ (E<+@1)

MBE

1. (+) [११०१] ११०१ [११०१] (E<[०] ०१) :—

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- (1) = [११०१] ११०१ [११०१] ११०१ [११०१] ११०१.
- (2) खातेवहीत नोंद करताना होणाऱ्या चुकांना [११०१] + ०१ ११०१.
- (3) ११०१ [११०१] ११०१ + ११०१ [११०१] ११०१ + ११०१ [११०१] ११०१
- (4) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१
- (5) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ + ११०१ [११०१] ११०१ [११०१] ११०१
- (6) + [११०१] (Overdraft Facility) ११०१ [११०१] [११०१] ११०१ [११०१] ११०१

(१) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ (E<[०] ०१) :—

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- (1) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१
- (2) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१
- (3) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१
- (4) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१
- (5) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१
- (6) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ [११०१] ११०१

(E<) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१ (E<[०] ०१) :—

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- (1) Dr. Side (2) M. S. Excel (3) R. O. Book
- (4) G. P. Ratio (5) P and L A/c. (6) K. Y. C.

(b) [११०१] ११०१ [११०१] ११०१ :—

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' + ' [११०१]

' + ' [११०१]

- (1) [११०१] (+) [११०१] ११०१ [११०१] ११०१ [११०१] ११०१
- (2) [११०१] (११०१) (१) < [११०१] [११०१] (Building A/c.)
- (3) [११०१] (E<) 3 [११०१]
- (4) [११०१] [११०१] [११०१] (Grace Days) (b) = [११०१] [११०१] [११०१] [११०१]
- (5) [११०१] [११०१] (Real A/c.) (<) [११०१] [११०१] [११०१]

(ENGLISH)

[TIME ALLOWED—3 HOURS]

(MARKS—100)

**ACCOUNTING BANKING TRANSACTIONS AND BANK ACCOUNTING
(THEORY-1)****Marks**1. (a) Fill in the blanks (any *five*) :—

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- (i) Royalty on production is a expenses.
- (ii) Errors occurred due to wrong posting are called as error of
- (iii) is an instrument in writing containing on unconditional order.
- (iv) Totalling of Journal or Ledger is called as
- (v) A purchase of horse in cash should be debited to A/c.
- (vi) Overdraft facility is given only to account holders.

(b) State whether the following statements are *true* or *false* (any *five*) :— 5

- (i) Trading A/c. is a part of P and L A/c.
- (ii) Rectification entries are passed in Cash Book.
- (iii) A transaction is concerned with money or money's worth.
- (iv) Prepaid Insurance is nominal account.
- (v) Every transaction has only one effect.
- (vi) A Receipt is used for Cash Sales.

(c) State the long forms of the following (any *five*) :— 5

- (i) Dr. Side (ii) M. S. Excel (iii) R. O. Book
- (iv) G. P. Ratio (v) P and L A/c. (vi) K. Y. C.

(d) Match the following :— 5

'A' Group**'B' Group**

- | | |
|---------------------|--|
| (i) Journal | (a) List of Debit and Credit Balances in Ledger. |
| (ii) Purchase Book | (b) Building A/c. |
| (iii) Trial Balance | (c) 3 Days |
| (iv) Grace Days | (d) Credit purchase of goods recorded. |
| (v) Real A/c. | (e) Book of Original Entry. |

[Turn over

2. Attempt any *two* of the following :— 16
- (a) State and explain items appearing on income side of Profit and Loss Account of a bank.
 - (b) Define Bills of Exchange. Explain any four types of Bills of Exchange.
 - (c) Importance of M. S. Excel.
 - (d) Define Bank. Explain Features of Bank.
3. Attempt any *two* of the following :— 16
- (a) What is Partnership Deed ? Explain in short its contents.
 - (b) Importance of Final Accounts.
 - (c) Mention and explain its the parties of Bill of Exchange and Cheque.
 - (d) Define Book-Keeping and explain its objectives.
4. Answer in brief of the following (any *two*) :— 16
- (a) Importance of Bank Reconciliation Statement.
 - (b) What is Average Due Date. Explain steps in calculation of Average Due Date.
 - (c) Explain types of Bank Accounts.
 - (d) What is Trial Balance ? And explain its purpose.
5. Write short notes of the following (any *four*) :— 16
- (a) Difference in Solvent and Insolvent
 - (b) Errors of Ommission
 - (c) Errors of Commission
 - (d) Current Ratio
 - (e) Gross Profit Ratio.
6. Attempt any *two* of the following :— 16
- (a) Define Balance Sheet. Explain features of Balance Sheet.
 - (b) Explain rules of Personal, Real and Nominal Account with examples.
 - (c) Importance of Cash Book.
 - (d) Explain reasons for difference in Bank Pass Book and Cash Book.
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