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PRESIDENCY UNIVERSITY

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Presidency University Act, 2013 of the Karnataka Act No. 41 of 2013 | Established under Section 2(f) of UGC Act, 1956
Approved by AICTE, New Delhi | Approved By BCI
Bengaluru

Mid Term Examinations - October 2026

Date: 05/10/2026 **Time:** 09:30 AM - 11:00 AM

Course Code: COM3054 **Course Name:** Advanced Accounting

Semester: Fourth Semester **Max. Marks:** 50 **Weightage:** 50%

CO - Levels	CO1	CO2
Marks	46	44

PART A: Answer Following Questions. 10 M

Q.N.	Questions	M	CO	BT
1	Define Banking.	2	CO1	BT1
2	Give the meaning of performing assets.	2	CO1	BT1
3	State cash reserve ratio for the banking companies.	2	CO1	BT1
4	State the meaning of reinsurance.	2	CO2	BT1
5	List two example of General Insurance.	2	CO2	BT1

PART B : Answer Any 1 Following Questions. 10 M

Q.N.	Questions	M	CO	BT
6	Explain the forms of business in which banking companies may engage under the Banking Regulation Act, 1949.	10	CO1	BT2
7	Explain the classification of advances as per Banking Regulation Act.	10	CO1	BT2

PART C: Answer Any 1 Following Questions. 10 M

Q.N.	Questions	M	CO	BT
8	Prepare the format of schedule 16 "operating Expenses" as per Banking Regulation Act.	10	CO1	BT3
9	Prepare the format of Balance Sheet as per form A of Banking Regualtion Act	10	CO1	BT3

PART D: Answer Any 1 Following Questions. 10 M

Q.N.	Questions	M	CO	BT
10	Explain the concept of Insurance and its two types with example.	10	CO2	BT2
11	Explain the various financial statements prepared by the Insurance Companies as per IRDAI.	10	CO2	BT2

PART E: Answer Any 1 Following Questions. 10 M

Q.N.	Questions	M	CO	BT
12	Prepare the format of schedule 2 and 4 of Revenue Account of Life Insurance Companies.	10	CO2	BT3

13	Prepare schedule 6 "Reserve and Surplus" from Balance Sheet of Life Insurance Companies.	10	CO2	BT3