



Accounting & Finance for Bankers

4th
Edition



INDIAN INSTITUTE OF BANKING & FINANCE



macmillan
education

CONTENTS

Foreword

v

MODULE A: BUSINESS MATHEMATICS AND FINANCE

- | | |
|--|----|
| 1. Calculation of Interest and Annuities | 3 |
| 2. Calculation of YTM | 23 |
| 3. Capital Budgeting | 39 |
| 4. Depreciation and its Accounting | 61 |
| 5. Foreign Exchange Arithmetic | 73 |

MODULE B: PRINCIPLES OF BOOKKEEPING & ACCOUNTANCY

- | | |
|--|-----|
| 6. Definition, Scope and Accounting Standards | 85 |
| 7. Basic Accountancy Procedures | 159 |
| 8. Maintenance of Cash/Subsidiary Books and Ledger | 173 |
| 9. Bank Reconciliation Statement | 207 |
| 10. Trial Balance, Rectification of Errors and Adjusting & Closing Entries | 219 |
| 11. Capital and Revenue Expenditure | 235 |
| 12. Bills of Exchange | 241 |

MODULE C: FINAL ACCOUNTS

- | | |
|--|-----|
| 13. Balance Sheet Equation | 261 |
| 14. Preparation of Final Accounts | 267 |
| 15. Ratio Analysis | 283 |
| 16. Final Accounts of Banking Companies | 295 |
| 17. Company Accounts – I | 343 |
| 18. Company Accounts – II | 375 |
| 19. Accounting in Computerised Environment | 403 |

MODULE D: BANKING OPERATIONS

20. Banking Operations	422
21. Operational Aspects of KYC/Customer Service	433
22. Operational Aspects of Accounting Entries	453
23. Operational Aspects of Handling Cash/Clearing	459
24. Operational Aspects of Deposit Accounts	473
25. Operational Aspects of Loan Accounts	503
26. Operational Aspects of CBS Environment	543
27. Back Office Functions/Handling Unreconciled Entries in Banks	555

Sample MCQs

Bibliography

566

569