

B.Com.- III

Bank Final Accounts

BANK FINAL ACCOUNTS

Bank Final Accounts includes Profit and Loss Account and Balance Sheet in the prescribed form.

Form 'A'

FORM OF BALANCE SHEET

Balance Sheet of Bank as on 31st March

Particulars	Schedule No.	Current Year Rs	Previous Year Rs
CAPITAL AND LIABILITIES			
Capital	1	xxx	xxx
Reserve and Surplus	2	xxx	xxx
Deposits	3	xxx	xxx
Borrowings	4	xxx	xxx
Other Liabilities and Provisions	5	xxx	xxx
Total		xxx	xxx
ASSETS			
Cash and Balance with Reserve Bank of India	6	xxx	xxx
Balance with Other Banks and Money at Call and Short Notice	7	xxx	xxx
Investments	8	xxx	xxx
Advances	9	xxx	xxx
Fixed Assets	10	xxx	xxx
Other Assets	11	xxx	xxx
Total		xxx	xxx
Contingent Liabilities	12	xxx	xxx
Bills for Collection	-	xxx	xxx

Form 'B'

FORM OF PROFIT AND LOSS ACCOUNT

Profit and Loss Account of Bank for the year ended 31st March

Particulars	Schedule No.	Current Year Rs	Previous Year Rs
I. Income			
Interest Earned	13	xxx	xxx
Other Income	14	xxx	xxx
Total		xxx	xxx
I. Expenditure			
Interest Expended	15	xxx	xxx
Operating Expenses	16	xxx	xxx
Provisions and Contingencies	-	xxx	xxx
Total		xxx	xxx
I. Profit / Loss			
Net Profit /Loss during the year		xxx	xxx
Add – Last Year Profit Balance		xxx	xxx
Total		xxx	xxx
I. Appropriations			
Transfer to Statutory Reserve		xxx	xxx
Transfer to Other Reserve/Fund		xxx	xxx
Proposed Dividend		xxx	xxx
Interim Dividend		xxx	xxx
Balance transferred to Balance Sheet under Reserve and Surplus		xxx	xxx
Total		xxx	xxx