

TEST FOR FINANCE OFFICER

INSTRUCTIONS: You have 3 hours to answer the following questions. Be sure to read the question thoroughly and provide complete answers. Once completed, submit your Question & Answer Sheet to the appropriate CRS staff member. Ensure your name and the current date is on the paper. Attempt all questions. Total Marks: 100

Q.1. The bank statement account no.16 of Mr. Saleem showed an overdraft of Rs. 67,150 on 31st December, 2008. Ongoing through the pass book and cash book the accountant found the following.

1. A cheque for Rs. 2,160 wrongly credited in the bank statement on 29th December, 2008 and being dishonored again debited in the bank statement on 1st January, 2009. There was no entry in cash book about the dishonor of the cheque until 15th January, 2009.
2. Interest collect and credited by the bank in the bank statement on Mr. Saleem's behalf but the same has not been recorded in his cash book Rs. 5,600.
3. Cheques of Rs. 41,000 paid into the bank for collection on 30th December, 2008. But cheques amounted Rs. 15,000 were collected on 7th January, 2009.
4. Out of cheques amounting to Rs. 15,600 drawn by him, on 27th December 2008, a cheque for Rs. 5000 was encashed on 3rd January, 2009.
5. The banker has given him wrong credit for Rs. 1000 paid in by him in another account (A/C No.17) and a wrong debit in respect of a cheque for Rs. 600 drawn on Account No.17.

Prepare a bank reconciliation statement as on 31st December, 2008.

Q.2. CRS is paid 35000\$ rent to Kamran Khan Owner of CRS guest house on June 01, 2009 and signed an agreement for a year. How this expense will be booked for the year?

Q.3. Define the term Financial Forecasting? How does it help an organization in achieving its goals?

Q.4. Name any three types of activity ratios

Q.5. What do you understand by the term accounting principles and also explain Debit Credit Rule?

Q.6. Describe Internal Auditing?

Un Written Test For Finance Officer

Yicheng Fang



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