

HERAMB COACHING CLASSES

Basement, Yogeshwar Towers, Katemanivali, Kalyan (East)

XI/Book-Keeping Marks: 30 Duration: 1 Hour Date: 11-01-2019

Q.1. Prepare a Bank Reconciliation statement as on 31.7.1994 from the following details: (10)

1. Overdraft as per Cash Book Rs.17500.
2. Cheque amounted to Rs.6500 deposited into the bank as on 25th July 94, only Cheque of Rs.3000 collected by the bank till 31st July 94.
3. Cheque amounting to Rs.4500 issued but not presented for payment.
4. Cheque of Rs.850 deposited into the bank but dishonored, the fact of dishonor not noted in the Cash Book.
5. Mr. Raj made direct deposit in to bank Rs.1000 which has not been recorded in cash book.
6. It is noted that Pass Book is debited by the bank for payment of interest on overdraft Rs.350. and payment of insurance premium Rs.500. Similarly Pass Book was credited for collection of dividend Rs.450; same were not recorded in the Cash book.

Q.2. Prepare a Bank Reconciliation statement as on 31.12.2000 from the following details: (10)

1. Balance as per cashbook is Rs.5000.
2. The following Cheque were issued but not yet presented for payment:
 - a. Cheque in favor of Mr. Ram for Rs.300 dated 27th December, 2000.
 - b. Cheque in favor of Mr. Rahim for Rs.750 dated 31st December, 2000.
3. A Cheque of Rs.1000 and another Cheque of Rs.750 were deposited but were cleared on 1st January, 2001 and 5th January, 2001 respectively.
4. The Bank has paid insurance premium for Rs.300 on 28th December, 2000 but the intimation was received on 4th January, 2001.
5. A Customer Mr. Shyam directly deposited Rs.3500 into our bank account but no entry was made in cash book for the same.
6. Bank Charges Rs.50 charged by bank were not recorded in cash book.
7. Subscription of Rs.100 paid by the bank is not recorded in the cashbook.

Q.3. Prepare a Bank Reconciliation statement as on 31.1.2009 from the following details: (10)

1. Overdraft as per Pass book Rs.18000.
 2. Cheque of Rs.568 issued and presented for payment but wrongly recorded in Cash Book Rs.586.
 3. Cheque of Rs.750 deposited & collected by the bank but recorded twice in the Cash Book.
 4. Interest on Investment credited by bank for Rs.500 not recorded in cash book.
 5. Transferred from Fixed Deposit to Current Account Rs.2000 not recorded in cash book.
 6. Cheque of Rs.1000 received and deposited in to bank but dishonored.
 7. Mr. Ashok deposited Rs.2000 directly in to our A/c, not recorded in cash book.
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