LEVEL 3

CLASS ASSIGNMENT, XI, 2016-2017 TOPIC: BANK RECONCILIATION STATEMENT

Q1 Complete the Bank Reconciliation Statement from the following particulars of Messer's CA Ltd. and find the Bank Balance shown by their Cash Book on Messer's CA Ltd. and find the Pass Book shows ₹ 21,000 credit balance as on 30th September, 2016 Due 100 Pass Book September, 2016

	30 th September, 2016	Plus Amount	Minus Amount
	Particulars	₹	₹
S.No.	Book		NAME OF S
1	i lance as per		
2	presented in any case. presented in any case. 2,400 sent to bank have not break to bank have not break to be to		
3	deposited in the account has been disnorted		
4	A bill for ₹ 2,000 was retired by the bank under a rebute of ₹ 30 but the full amount of the bill was credited in the of ₹ 30 but the full amount of the bill was credited in the last column of the Cash Book on 1st October, 2016.		
5	A cheque of ₹ 6480 credited in the rass A cheque of ₹ 6480 credited in the rass September 28 th , being dishonoured is debited again in the rass Book on 1 st October. There was no entry in the the Pass Book about the dishonor of the cheque until 15 th October.		
6	Bankers have credited his account with ₹ 1,680 for interest collected by them on his behalf, but the same has been debited in his Cash book.		
7	The Pass Book showed a credit for a cheque of ₹4,300 deposited by Messers AC (another customer of the bank)		
8	Withdrawal column of the Pass Book under casted by ₹ 100 on page 201 and Overcastted in Bank column on page 302 by ₹300.		
9	The credit balance of ₹ 1,500 as on page 5 of the Pass Book was recorded on page 6 as the debit balance of ₹5,100.		
10	The Payment of cheque of ₹ 3,500 was recorded twice in the Pass Book as ₹4,500.		

	The Pace Rook showed		
11	The Pass Book showed a credit for a cheque of ₹ 1,000 deposited by Shri Ramesh (another customer of the M/s AC).	5	
12	A cheque of ₹2,600 drawn on his Savings Deposit Account has been shown as deposited in Current Account in the Cash Book.		
13	One deposit of ₹ 150 was recorded in the Cash Book as if there is not Bank Column therein.	4 2 1 2 1 1 1 1	
14	On 18 th September, the debit balance of ₹ 1,526 as on the previous day, was brought forward as a credit balance of ₹1,256.		
15	Dividends of ₹ 250 collected by the Bank and subscription of ₹ 100 paid by it on 28 th September, were recorded in the Cash Book on 30 th September, two days late.		
16	A bill receivable for ₹ 520 previously discounted with bank had been dishonoured and debited in the Pass Book.		
17	Credit is also made in the Pass Book for ₹ 120 on account of interest and ₹ 55 debit , on account of charges for effecting bills and cheques, which went unrecorded in Cash Book till 29 th September.		
18	A crossed-cheque for ₹ 9000 issued to a customer on 28 th September was returned back by him to get a bearer cheque on 10 th October.		
19	A bill for ₹ 10,000 was retired by the bank under a rebate of ₹ 150 but the full amount of the bill was debited in the Bank Column of the Cash Book.		
20	A Bill Receivable discounted at ₹ 1,000 (discounted with the Bank for ₹50) due on 28 th September, Noting charges paid were ₹150 was honoured on 10 th October, omitted to be recorded in Cash Book.		
ANS			
	TOTAL		