

Course
&
Test Series

Self-Made Assignment - Manual Accounting

Overview of Bank Reconciliation Statement in Accounting

Assignment

Do following questions:

Ques 1: The Cash Book of Sohan Enterprises showed a balance of ₹14,000 on 31st January 2025. The pass book showed a different balance due to the following reasons:

1. Cheques amounting to ₹6,000 were deposited but not yet credited by the bank.
2. Cheques issued for ₹5,000 were not yet presented for payment.
3. Bank charges of ₹350 were deducted in the pass book but not recorded in the Cash Book.
4. An interest income of ₹1,800 was credited in the pass book but not recorded in the Cash Book.
5. A supplier deposited ₹4,500 directly in the bank account.
6. As per standing instructions, the bank paid:

- Insurance premium: ₹1,800
- Internet bill: ₹800

Prepare a Bank Reconciliation Statement as of 31st January 2025

Ques 2: The balance of cash at the bank as shown in the Cash Book of Rahul & Sons on 31st March 2025 was ₹10,000. The following discrepancies were noted:

1. Cheques worth ₹4,000 were deposited but not cleared by the bank.
2. Cheques issued for ₹7,000 were not yet presented for payment.
3. Bank charges of ₹200 were deducted in the pass book but not recorded in the Cash Book.
4. A dividend of ₹3,500 was credited in the pass book but not recorded in the Cash Book.
5. A customer deposited ₹4,000 directly into the bank account but it wasn't recorded in the Cash Book.
6. The bank, as per standing instructions, made the following payments:

- Rent: ₹5,000
- Loan installment: ₹3,000

Prepare a Bank Reconciliation Statement as of 31st March 2025.

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