



**INDIAN SCHOOL DARSAIT**  
**CLASS TEST 11, SEPTEMBER 2018**  
**ACCOUNTANCY (055)**



Class: XI

Max. Marks: 20

Date: 12-09-2018

Time: 40 min.

**General Instructions:**

(i) All questions are compulsory.

1	Describe briefly What a Bank Reconciliation Statement.	1																		
2	State any two reasons of differences between Cash Book and Pass Book.	1																		
3	What does credit balance as per Cash Book mean?	1																		
4	Is Bank Reconciliation Statement part of Double Entry System?	1																		
5	<p>Cash Book shows a balance of ₹ 15,200. On comparing the Cash Book with the Pass Book the following discrepancies were noted:</p> <table><thead><tr><th></th><th>₹</th></tr></thead><tbody><tr><td>(i) Cheques issued but not presented for payment</td><td>5,000</td></tr><tr><td>(ii) Cheques deposited into bank but not collected</td><td>6,000</td></tr><tr><td>(iii) Bank charges</td><td>400</td></tr><tr><td>(iv) Bank paid insurance premium</td><td>2,000</td></tr><tr><td>(v) Directly deposited by customer</td><td>4,000</td></tr><tr><td>(vi) Cheque received entered twice in Cash Book</td><td>9,500</td></tr><tr><td>(vii) Payment side of Cash Book has been overcast by</td><td>1,000</td></tr><tr><td>(viii) A cheque debited in Cash Book, omitted to be banked</td><td>4,000</td></tr></tbody></table>		₹	(i) Cheques issued but not presented for payment	5,000	(ii) Cheques deposited into bank but not collected	6,000	(iii) Bank charges	400	(iv) Bank paid insurance premium	2,000	(v) Directly deposited by customer	4,000	(vi) Cheque received entered twice in Cash Book	9,500	(vii) Payment side of Cash Book has been overcast by	1,000	(viii) A cheque debited in Cash Book, omitted to be banked	4,000	8
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6	<p>Pass Book shows a balance of ₹ 10,500. On comparing the Cash Book with the Pass Book the following discrepancies were noted:</p> <table><thead><tr><th></th><th>₹</th></tr></thead><tbody><tr><td>(i) Cheques issued but not presented for payment</td><td>4,000</td></tr><tr><td>(ii) Cheques deposited into bank but not collected</td><td>3,000</td></tr><tr><td>(iii) Bank collected dividend</td><td>2,200</td></tr><tr><td>(iv) Bank paid electricity charges</td><td>1,300</td></tr><tr><td>(v) Dividend collected by bank</td><td>2,000</td></tr><tr><td>(vi) Bank charges entered twice in the Cash Book</td><td>200</td></tr><tr><td>(vii) Post-dated cheque debited in Cash Book</td><td>2,800</td></tr><tr><td>(viii) Interest credited by bank, appeared in Pass Book</td><td>1,500</td></tr></tbody></table>		₹	(i) Cheques issued but not presented for payment	4,000	(ii) Cheques deposited into bank but not collected	3,000	(iii) Bank collected dividend	2,200	(iv) Bank paid electricity charges	1,300	(v) Dividend collected by bank	2,000	(vi) Bank charges entered twice in the Cash Book	200	(vii) Post-dated cheque debited in Cash Book	2,800	(viii) Interest credited by bank, appeared in Pass Book	1,500	8
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