

Doon Public School

Sector-21, Panchkula

Assignment – 5

Subject: Accountancy

Class: XI

Date: 12-10-2018

INSTRUCTIONS:

- Do the given assignment in your assignment note book.**

1 On 31st December, 2014 the Cash Book of Gopal showed debit balance of Rs. 12,000. On comparing the Cash Book with the Pass Book, the following discrepancies were noted :-

- (a) Cheques were issued for Rs. 15,000, but of them cheques for Rs. 7,700 have not yet been presented.
- (b) Cheques for Rs. 8,000 were deposited in bank but of these cheques for Rs. 2,000 were not recorded in the Cash Book.
- (c) Cheques deposited in bank but not credited Rs. 3,800.
- (d) A cheque for Rs. 350 was paid into bank but bank credited the amount with Rs. 530 by mistake.
- (e) Bank received interest on debentures on behalf of Gopal amounting to Rs. 300.
- (f) It was also found that the total of one page on the payment side of the Cash book was Rs. 4,520 but it was written on the next page as Rs. 5,420.

Prepare a Bank Reconciliation Statement.

2. On checking Ram's Cash Book with the bank statement of his overdraft current account for the month of November 2014, you find the following:

- (a) Cash Book showed an overdraft of Rs. 16,200.
- (b) The payment side of the Cash Book had been undercast by Rs. 500.
- (c) A cheque for Rs. 13,600 drawn on his saving deposit account has been wrongly recorded as drawn on current account in the Cash Book.
- (d) Cheques amounting to Rs. 18,800 drawn and entered in the Cash Book had not been presented.
- (e) Cheques amounting to Rs. 7,500 sent to the bank for collection though entered in the Cash Book, had not been credited by the bank.
- (f) Bank charges of Rs. 150 as per bank statement of account had not been taken in the Cash Book.
- (g) Dividend of the amount of Rs. 420 had been paid direct to the bank and not entered in the Cash Book.

Prepare a Bank Reconciliation Statement.