

Bank Reconciliation Statement Practice Problems

1. From the following particulars of Mr. Vinod, prepare bank reconciliation statement as on March 31, 2014.
 1. Bank balance as per cash book Rs. 50,000.
 2. Cheques issued but not presented for payment Rs. 6,000.
 3. . The bank had directly collected dividend of Rs. 8,000 and credited to bank account but was not entered in the cash book.
 4. Bank charges of Rs. 400 were not entered in the cash book.
 5. A cheques for Rs. 6,000 was deposited but not collected by the bank.
2. On March 31, 2014, Rakesh had on overdraft of Rs. 8,000 as shown by his cash book. Cheques amounting to Rs. 2,000 had been paid in by him but were not collected by the bank. He issued cheques of Rs. 800 which were not presented to the bank for payment. There was a debit in his passbook of Rs. 60 for interest and Rs. 100 for bank charges. Prepare bank reconciliation statement.
3. On March 31, 2014 the bank column of the cash book of Agrawal Traders showed a credit balance of Rs. 1,18,100 (Overdraft). On examining of the cash book and the bank statement, it was found that : 1. Cheques received and recorded in the cash book but not sent to the bank of collection Rs. 12,400. 2. Payment received from a customer directly by the bank Rs. 27,300 but no entry was made in the cash book. 3. Cheques issued for Rs. 1,75,200 not presented for payment. Interest of Rs. 8,800 charged by the bank was not entered in the cash book. Prepare bank reconciliation statement.
4. The bank overdraft of Smith Ltd., on December 31, 2014 as per cash book is Rs. 18,000 From the following information, ascertain the adjusted cash balance and prepare bank reconciliation statement Rs. (i) Unpresented cheques 6,000 (ii) Uncleared cheques 3,400 (iii) Bank interest debited in the passbook only 1,000 (iv) Bills collected and credited in the passbook only 1,600 (v) Cheque of Arun traders dishonoured 1,000 (vi) Cheque issued to Kapoor & Co. not yet entered in the 600 of cash book.
5. The cash book shows a bank balance of Rs. 7,800. On comparing the cash book with passbook the following discrepancies were noted : (a) Cheque deposited in bank but not credited Rs. 3,000 (b) Cheque issued but not yet present for payment Rs. 1,500 (c) Insurance premium paid by the bank Rs. 2,000 (d) Bank interest credit by the bank Rs. 400 (e) Bank charges Rs. 100 (d) Directly deposited by a customer Rs. 4,000
6. On comparing the cash book with passbook of Naman it is found that on March 31, 2014, bank balance of Rs. 40,960 showed by the cash book differs from the bank balance with regard to the following : (a) Bank charges Rs 100 on March 31, 2014, are not entered in the cash book. (b) On March 21, 2014, a debtor paid Rs. 2,000 into the company's bank in settlement of his account, but no entry was made in the cash book of the company in respect of this. (c)

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G Thomas



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System **Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2016-03-28 This text is an unbound binder ready edition Kieso Weygandt and Warfield's Intermediate Accounting Sixteenth Edition continues to set the standard for students and professionals in the field The 16th edition builds on this legacy through new innovative student focused learning Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam and accounting careers The 16th edition offers the most up to date coverage of US GAAP IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times WileyPLUS sold separately from text **Best**

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Adjustment 15 Accounts from Incomplete Records Or Single Entry System Solution to Practical Problems in Accountancy Class 11 R.C. Agarwal , Dr. S.S. Khanuja, Dr. A. Karim ,2022-10-05 SOLUTION TO PRACTICAL PROBLEMS IN ACCOUNTANCY CLASS 11 4 SOURCE DOCUMENTS OF ACCOUNTANCY 5 ACCOUNTING EQUATION 6 RULES OF DEBIT AND CREDIT 7 PRELIMINARY RECORDING OF BUSINESS TRANSACTION JOURNAL 8 LEDGER 9 SUBSIDIARY BOOKS CASH BOOK 10 SPECIAL PURPOSE SUBSIDIARY BOOKS 11 BANK RECONCILIATION STATEMENT 12 PREPARATION OF TRIAL BALANCE 13 ERRORS IDENTIFICATION AND RECTIFICATION 14 DEPRECIATION 15 PROVISIONS AND RESERVES 16 BILLS OF EXCHANGE 1 CONCEPTS OF CAPITAL AND REVENUE 2 FINANCIAL STATEMENT WITHOUT ADJUSTMENT 3 FINANCIAL STATEMENT WITH ADJUSTMENT 4 PREPARATION OF ACCOUNTS FROM INCOMPLETE RECORDS AND SINGLE ENTRY SYSTEM 5 FINANCIAL STATEMENTS OF NON TRADING ORGANISATIONS **Bank Reconciliation Statement** C'handra Sekhar,2018-02-17 This book is brought up in accordance with the subject of Bank Reconciliation Statement In this book the subject matter is expressed in clear way so that each and every reader understand the subject easily In the book I clearly mentioned the reasons for differences in cash book and pass book with the help of example for each reason wise I believe that with the help of this book every reader gets the style and scope of answer which helps them in getting the understanding of Bank reconciliation statement I wish that this book will win the heart of every user The main features of the book are simple understanding and key concepts This book begins with the Introduction to Bank Reconciliation statement BRS Need of BRS most commonly used terms reasons for differences in cash book and pass book case study with solution in 4 ways with Bank reconciliation Statements and conclusion The most important topic and logic in this book is that Conclusion Every user can surprise with the conclusion in this book which is telling the logic for adding or lessing the values to balance as per cash book or pass book i e which transactions we have to add and as well as which transactions we have to less With this information conclusion every user will be in a position to solve any BRS with 100% correct This book is useful to every one in Accounts field like students Accounts executives Analysts etc It is hoped that this will facilitate a better understanding of the subject matter I welcome any valuable suggestions regarding this book in a better and improved way Suggestions will be incorporated in the subsequent editions All the best Chandra SekharSri Venkateswara Universitychandrakindle55 gmail com **Accounting-Bank Reconciliation** Mabel Lage,2008-08 **Bank Reconciliation Sheet** Insignia Accounts,2017-11-05 Blank Bank Reconciliation Statement Get Your Copy Today Large Size 8 inches by 10 inches Enough space for writing Include Sections for Bank Name and Account Number Date Description Reference Number Amount in Amount Out Deposits Checks Name Position and Signature of the account preparer Name Position and Signature of the person that approved the account Date account was prepared and approved Buy One Today and keep record of your bank reconciliation *Problems and Solutions In Accountancy Class 11 [CBSE Board]* Dr. S. K. Singh, ,Shailesh Chauhan,2023-03-20 1 Accounting Equation 2 Rules of Debit and Credit 3 Recording of Business Transactions

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