

Name: Devansh J. Gandhi.

Student ID: E2303785.

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Test 4: Bank Reconciliation Statement

DATE: / /

Dr. Cash A/c (Bank column)		Cr.	
Particulars	Amt	Particulars	Amt
To Bal b/d	4,610	By Debtors A/c	73,000
To Dividend Income A/c	3,80,000	By Bank chg A/c	4,200
		By Trade subs A/c	10,000
		By Bal. c/d	2,97,410
	3,84,610		3,84,610

Well attempted

Dr. Bal as per cash book. 2,97,410

Add: i) Cheques issued for payment to trade payables but not presented yet. 2,50,000

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Less: i) Cheques deposited into the bank but entered in the bank stt of 1st Jan 2023. (2,50,000)

ii) Cheque drawn by B. Philip charged to A. Philip's bank A/c. (27,000)

Cr. Bal as per pass book 6,50,410

Q.2 Dr. Bal as per cash book. 8,36,400

Add: i) Deposit not recorded in the bank column of cash book 1,50,000

ii) Dr. Bal as per cash book brought forward as Cr. Bal 15,960

Add 30520 to rectify

iii) Cheques drawn but not encashed 3,726

iv) Dividend collected by bank 25,000

write: answer solved on the basis of books are not closed on 31 Dec otherwise you need to prepare adjusted cash book

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DATE: / /

- 5) Outgoing cheques recorded twice in the cash book 5,50,000
- Less: 1) Payment side of the cashbook was underst (10,000)
- 2) Cheques issued but not taken in bank column (1,31,000)
- 3) Subs. paid but not recorded in cash book (6,000)
- 6 Cr. Bal as per Pass Book 12,38,385

Q.3 In the books of century Rayon & Carpets Pvt. Ltd.

Dr. Cash A/c (Bank column)		Cr.	
Particulars	Am't	Particulars	Am't
To Bal b/d	36600	By Maruti Ltd A/c	1,500
NO. info.	2200	By Bhagwandas A/c	1,000
		By Premium A/c	3,800
		By Savita A/c	2,000
		By Shreya A/c	1,500
		By Bank charges A/c	2,538
		By Bal c/d.	29,962
	38800		38800

Dr. Bal as per Cash Book. 29,962

- Add: 1) Cheque issued to Jackson but not encashed yet. 5,400
- 2) Cheques issued to P C Comp. but not encashed yet. 1,420
- 3) Payment for petty cash but not entered in the bank stt 1,500

- 4) Payment made to Shweta & Co but not encashed yet. ₹100
- 5) Payment made to A V Partners but not encashed yet. ₹200
- Less: Cheque received but from Sleep Well Ltd but not deposited in the bank yet. (₹40)
- Cr. bal as per Pass book. ₹3,212

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