Worksheet: Bank Reconciliation Statement

IB · Class 11 · Accountancy · 9 questions · 19 marks

Name: ______________________________ Date: _______________ Score: ______ / 19

Q1. What is a Bank Reconciliation Statement? *[1 mark]*

Q2. Give one timing reason for a difference between cash book and passbook. *[1 mark]*

Q3. From a favourable cash book balance, are bank charges added or subtracted? *[1 mark]*

Q4. Starting from a favourable cash book balance, state the treatment of (a) cheque issued not presented, (b) cheque deposited not credited. *[2 marks]*

Q5. Cash book balance 20,000 (Dr). Cheques issued not presented 5,000; cheques deposited not credited 3,000. Find the passbook balance. *[3 marks]*

Q6. Where do bank charges and interest collected by the bank appear, and how do they affect a favourable cash book balance? *[2 marks]*

Q7. State two reasons why a BRS is prepared. *[2 marks]*

Q8. Cash book bank balance ₹50,000 (Dr). Cheques issued not presented ₹8,000; cheques deposited not credited ₹6,000; bank charges ₹500; interest credited by bank ₹1,500. Prepare the BRS. *[4 marks]*

Q9. How does the treatment change if the cash book shows an overdraft? *[3 marks]*