

## Worksheet: Bank Reconciliation Statement

NIOS · 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]*

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

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**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]*

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

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