



5: Bank Reconciliation Statement

undefined

Standard: 11th Commerce

Subject: Accountancy

Student Name: _____

Q1. Bank Reconciliation Statement is prepared by:

1. Creditors.
2. Debtors.
3. Bank.
4. Account holder.

Q2. A debit balance in the depositors Cash Book will be shown as _____.

1. A debit balance on the Bank Statement.
2. A credit balance on the Bank Statement.
3. An overdrawn balance on the Bank Statement.
4. None of the above.

Q3. While preparing a Bank Reconciliation Statement taking the balance as per Cash Book as the starting point, Debit balance of Rs. 112 brought forward as credit balance of Rs. 121 is:

1. Rs. 112 to be Added.
2. Rs. 121 to be Added.
3. Rs. 233 to be Added.
4. Rs. 112 to be Subtracted.

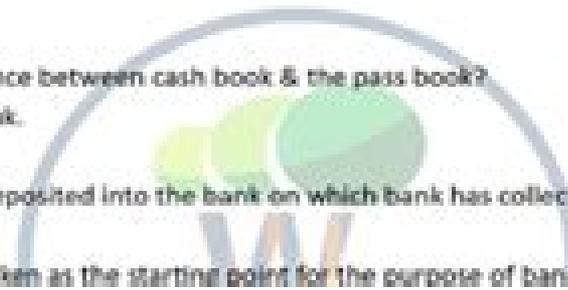
Q4. In bank reconciliation statement the account of outstanding cheques is added to ____ book balance of cash.

1. Adjusted
2. Unadjusted
3. Understand
4. Overstated

Q5. Which of the following is/are cause of difference of balance between cash book & the pass book?

1. Cheques deposited into bank and collected by bank.
2. Dishonour of cheques/bill discounted.
3. Cheques received and entered in the cash book deposited into the bank on which bank has collected the amount.
4. All of the above.

Q6. If the pass book shows a favorable balance and if it is taken as the starting point for the purpose of bank reconciliation



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