

Q.No.

Q.No.

Q. No.
Question
No.

Q.1

1. Dishonour of cheque
2. Debit Balance
3. Petty cashier
4. Debit side
5. Bank Reconciliation Statement

Q.2

1. True
2. False
3. True
4. True
5. True

Q. No.
Question No.

Q. 3.

Bank Reconciliation Statement as on 31-12-13

Particulars	Amt (₹)	Amt (₹)
Overdraft as per CB (Cr)		8319
Add		
• Interest debited by bank rec. with wrong amt in CB	500	
• Cheque received and discount allowed recorded with interchanged figures	156	
• Cheque deposited and cleared, rec. with wrong amt in CB	4450	
• Direct deposit by customer, rec. with wrong amt in PB	4500	
• Overcasting of debit side of PB	300	
• Cheque issued and cleared, rec. in CB with wrong amount	1818	11724
		20043
Less		
• Cheque issued but not cleared by the bank	8455	
• Overcasting of credit side of CB	300	
• Cheque deposited and collected not recorded in CB	3434	(12189)
Overdraft as per PB (Dr.)		7854

Q.4 Analytical Petty Cash Book

Amt Recd	C F	Date	Particulars	V N	Amt Paid
		Janoo			
50.00		1	TO Bal b/d		
450.00		1	TD main cash A/c		
		1	By Travell & conv A/c		10.00
		2	By Post & Tel A/c		10.00
		2	By Adv to Rajesh A/c		95.00
		3	By Print & stat A/c		20.00
		3	By Print & stat A/c		25.00
		4	By Trav & con A/c		10.00
		4	By Advt A/c		100.00
		4	By S Exp A/c		37.00
		6	By Post & Tel A/c		20.00
		6	By carriage A/c		15.00
		8	By S Exp A/c		5.00
		9	By Post & Tel A/c		25.00
		11	By S Exp A/c		10.50
		12	By S Exp A/c		10.00
		13	By Print & stat A/c		37.00
		15	By Travell & conv		35.00
					<u>994.50</u>
		15	By Bal c/d		105.50
					<u>500.00</u>
500.00					
105.50		16	TD Bal b/d		
894.50		16	TD Main cash A/c		

Q.5 for the period ended 15th Jan 2000
Analysis of Expenses

Sundry Exp	Travelling & Conv	Postage & Tel	Print & Stat	Advt	Carriage & Cartage	L F	L F
	10.00						
		10.00					25.00
			20.00				
			25.00				
	10.00						
37.00				100.00			
		20.00					
5.00					15.00		
10.50		25.00					
10.00							
			37.00				
	35.00						
62.00	55.00	55.00	82.00	100.00	15.00		25.00

8.5

Trial Balance of — as on 31-3-13

Debit Balances	Amt (₹)	Credit Balances	Amt (₹)
Opening stock (1-4-12)	40736	Bills Payable	20201
Customers	56567	Debt outward	5787
Purchases	81548	Capital	90789
Wages	17234	Bank old	3035
Salaries	5403	Prov for Dep	6018
Off exp	4992	suppliers	21664
Land & Building	44832	sales	70809
Bills Rec	4158	RDD	414
Bank	6655	Gen Res	4321
Drawings	2444	Old wages	2445
Insurance	1323	Comm recd in Adv	509
Plant & Mach	30509		
Rent	1856		
Travelling Exp	1034		
Debt inward	3536		
Int due but not recd	1113	Suspense A/c	83761
Pf Ins	1040		
Furniture	4534		
	<u>509734</u>		<u>509734</u>