



**J.K. SHAH**<sup>®</sup>  
**TEST SERIES**  
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**SUGGESTED SOLUTION**

**FYJC 2020**

**SUBJECT- BOOK KEEPING AND ACCOUNTANCY**

**Test Code – FYJ 6091 A**

**BRANCH - () (Date :)**

**Head Office : Shraddha, 3<sup>rd</sup> Floor, Near Chinai College, Andheri (E), Mumbai – 69.**

**Tel : (022) 26836666**

ANSWER : 1

(05)

1. Bank Balance As per Cash Book
2. Pass Book
3. Withdrawal slip
4. Cheque
5. Balance as per Pass Book

ANSWER : 2

(05)

(a) Specimen of pay – in – slip is given below : Front side

<p style="text-align: center;">Union Bank of India <b>(Name of the bank)</b> Prabhadevi <b>(Address)</b> Date 7/07/18</p> <p><b>Paid into the credit of Saving Bank</b> Account No. <u>2885</u> Name in full <u>Kishore A. Rane</u> Rs. (in words) Fifteen thousand <b>Only by Cash / Cheque</b> Rs. 15,000/- Cashier Accountant</p>	<p style="text-align: right;">Ledger Folio _____ <b>Account No. 2885</b> <u>Union Bank of India</u> <b>(Name of the bank)</b> <u>24/c, Amol Height, Prabhadevi</u> <b>(Address)</b> Branch Prabhadevi Date : 7/07/18 <b>Paid in the credit of Saving Bank Account of</b> Name in full <u>Kishor Anant Rane</u> Rs. (in words) <u>Fifteen Thousand only</u> <b>by Cash/ Cheque</b> Rs. 15,000/- Cashier _____ K.A. Rane Checked Accountant Deposited by / Manager</p>
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(b) Reverse (Back – side) of Pay – in – Slip :

NO. of Notes (Rs.)	Cash	Drawee Bank	Cheque No.	Amt. (Rs.)
× 2000				
30 × 500	15,000			
× 100				
× 50				
× 20				
× 10				
× 5				
× 2				
× 1				
Coins				
<b>Total</b>	<b>15,000</b>			

Drawee Bank	Cheque No.	Amt. (Rs.)
Cash		15,000
30 × 500		

ANSWER : 3

(10)

**Bank Reconciliation Statement as on 31<sup>st</sup> March, 2019**

<b>Bank Balance as per pass book</b>		<b>14,000</b>
<b>Add :</b> (1) insurance Premium paid and debited only in the pass book	500	
(2) Commission debited in the pass book but not credited in the Cash Book	75	
(3) Cheque dishonoured and recorded only in the pass book	900	
(4) Cheque deposited into the bank wrongly recorded twice in the Cash Book.	1,500	

(5) Cheque deposited but not credited in the pass book	10,000	<b>12,975</b>
<b>Less :</b> (1) Dividend collected by the bank but not recorded in the Cash Book	1,000	<b>26,975</b>
(2) Cheques issued but not presented for payment	12,000	<b>13,000</b>
Bank Balance as per Cash Book		<b>13,975</b>

**Working Notes :**

**Cash Bank (With Bank Column)**

2.	Dividend Collected	1,000	3.	Insurance Premium	500
			4.	Commission debited	75
			5.	Cheque dishonoured	900
			6.	Cheque recorded twice	1500
	(-)			(+)	

**Pass Book**

7.	Cheques issued	12,000	1.	By Balance b/d	14,000
	(+)			Cheque deposited	10,000