



**F.Y.BMS**  
**(Sem - I)**

**Accounts Test No:- 3**  
**Topic:- Subsidiary Book & BRS**

**Marks: 30**  
**Time:- 1 hr.**

**Q.1.** Prepare a Bank Reconciliation Statement of MOON as on 31<sup>st</sup> January, 2017 from the following particulars. **(8)**

Particulars	₹
1. Cheques banked but not cleared	1,800
2. Cheques issued but not encashed	1,400
3. Interest on Investments collected by bank	240
4. Interest on Overdraft charged by bank	150
5. Bank charges entered in Pass Book	15
6. Bank overdraft as per Cash book as on 31-12-2017	10,000

**Q.2.** Bank Pass Book of Mr. X showed overdraft of ₹ 2,500 on 31st December 2018 showing the bank balance as per his cash book : **(7)**

1. The Bank Column on the payment side of cash book is found overcast by ₹200
2. Application money for shares paid on 8th December 2018 ₹ 1,000 was entered in his cash book on 12th January 2019.
3. Cheque for ₹ 300 deposited in the bank but credited twice in the pass book.
4. A cheque of ₹ 2,000 issued and presented on 25th December was not entered in the, cash book upto 31st December.
5. A cheque of ₹ 3,700 received and deposited in the bank credited on 27th December, was not entered in the Cash Book till 3rd January 2019.
6. A cheque for ₹ 4,700 issued to a creditor was entered in the bank column of cash book as ₹ 6,700

This cheque was presented on 28th December 2018.

**Q.3.** Record the following transactions in Purchas-e Book Sales Book, Purchase Returns Book and Sales Return Book of Ahuja for the month of January, 2014 **(15)**

Jan. 1 Ahuja purchased goods of ₹ 10 000 from Fatima @ 2015 10% T.D..

3 Subodh supplied goods of ₹ 20,000 to Ahuja @ 5% T.D.

4 Goods sold to Sushant of ₹ 50,000.

6 Ahuja returned 20% of the goods purchased from Fatima as they were defective.

9 Sushant returned 25% of the goods to us as they were defective.

12 Purchased Furniture of ₹ 7,000.

14 Sold goods for cash ₹ 12,000.

16 Purchased goods of ₹ 18,000 from Sakshi.

19 Sold goods of ₹ 20,000 to Samridhi.

24 Returned goods Sakshi to the extent of 10% as they were defective.

25 Samrishi placed an order for ₹ 5,000 goods to us.

27 Paid wages of our workers ₹ 1,000.

29 Sold old newspapers of ₹ 60.

30 Sold goods of ₹ 8,000 to Shashi.

30 Received 25% cash from Shashi.

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**Q. 1 Bank Reconciliation Statement as on 31<sup>st</sup> January 2017**

Particulars	₹	₹
Bank Overdraft as per cash book Cr.		10,000
Add: 1) Cheques banked but not cleared	1,800	
2) Interest on overdraft charged by bank	150	
3) Bank charges entered in pass book	15	1965
		11,965
Less: 1) Cheques issued but not cleared	1,400	
2) Interest on investment collected by bank	240	1,640
Bank overdraft as per pass book Dr.		10,325

**Q. 2 Bank Reconciliation Statement as per 31<sup>st</sup> December 2018**

Particulars	₹	₹
Bank Overdraft as per pass book Dr.		2,500
Add: 1) Bank column on payment side of cash books is overcast	200	
2) Cheque deposited but credited twice in pass book	300	
3) A cheque deposited but not entered in cash book	3,700	
4) Cheque issued to a creditor and presented for ₹ 4,700 recorded as ₹ 6,700	2,000	6,200
		8,700
Less: 1) Shares paid on 8 <sup>th</sup> December	1,000	
2) Cheque issued but not entered in cash book	2,000	3,000
Bank overdraft as per cash book Cr.		5,700

**Q. 3 In the books of Ahuja as on January 2014**

**Purchase Book**

Date	Name of Supplier	LF	Inward Invoice No.	Amt.
Jan 1	Fatima			9,000
3	Subodh			19,000
16	Sakshi			18,000
				46,000

**Sales Book**

Date	Name of Customer	LF	Outward Invoice	Amt.
4	Sushant			50,000
19	Samridhi			20,000
30	Shashi			6,000
				76,000

**Purchase Return Book**

Date	Name of Supplier	LF	Debit Note No.	Amt.
6	Fatima			1,800
24	Sakshi			1,800
				3,600

### Sales Return Book

<b>Date</b>	<b>Name of Customer</b>	<b>LF</b>	<b>Credit Note No.</b>	<b>Amt.</b>
9	Sushant			12,500
				12,500

**Note:**

- 1) Transaction on Jan 12 cannot be recorded as it is a purchase of asset and not recorded in subsidiary books.
  - 2) Transaction on Jan 14 cannot be recorded as goods are sold for cash & only goods sold on credit are recorded in subsidiary books.
  - 3) Transaction on Jan 25 cannot be recorded as it is non financial transaction, only order is placed.
  - 4) Transaction on Jan 27 cannot be recorded as it is cash transaction for payment of wages.
  - 5) Transaction on Jan 29 cannot be recorded as it is not sale of goods.
  - 6) Transaction on Jan 30 of receiving 25% cash from Shashi cannot be recorded as it is a cash transaction.
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