



Brain International School

Vikas Puri, New Delhi

ASSIGNMENT NO. 4

SUBJECT: ACCOUNTANCY

CLASS-XI

OCTOBER, 2025

CHAPTER 13: BANK RECONCILIATION STATEMENT

1. Interest on bank overdraft will be:
 - a) Debited in bank column of cash book
 - b) Debited in cash column of cash book
 - c) Credited in bank column of cash book
 - d) Credited in cash column of cash book
2. Prepare Bank Reconciliation Statement from the following transactions as on 31st March, 2025:
 - a) Balance as per Pass Book ₹55,000.
 - b) Cheque received not entered in Cash Book ₹ 7,800.
 - c) A bill of ₹ 2,400 retired by bank under a rebate of ₹ 20, the full amount of the bill was credited in the Cash Book.
 - d) Bank had wrongly debited interest of ₹ 500, which was reversed by it on 5th April, 2025.
3. Prepare a Bank Reconciliation Statement as on March 31, 2025:
 - a) Debit balance as per bank Pass Book ₹ 74,000.
 - b) Cheques worth ₹15,000 were sent to bank for collection on March 28, 2025, but they were collected on April 5, 2025.
 - c) Bank charges entered twice ₹100.
 - d) Cheques issued on March 23, 2025 amounted to ₹10,000 out of which only cheques amounting to ₹2,000 were presented for payment by customer till March 31, 2025.
 - e) Credit side of bank column of cash book was undercasted by ₹500.
4. On the 30th September, 2025, the bank column of Harsh's Cash Book showed a debit balance of ₹5,000. On comparing the Cash Book with the Bank Statement, for the month of September, 2025, he finds the following differences between the two:
 - a) A bank charge of ₹550 debited by the bank, has not been recorded in the cash Book.
 - b) Payment made directly by a customer to the bank, ₹4,820 was not recorded in the Cash Book.
 - c) A cheque of ₹900 received from a customer and banked on the same day, was not recorded in the cash column of the Cash Book.
 - d) A cheque of ₹1,000 received from Suman and deposited into the bank was dishonored. The entry for dishonor was not recorded in the Cash Book.
 - e) On standing instructions of Amit, the bank paid ₹1,000 as insurance premium on his life insurance policy. This payment was recorded twice in the Cash Book.

CHAPTER 15: DEPRECIATION

1. Following balances appear in the books of Naveen Bros:

1 st April, 2019 Machinery A/c	₹ 1,60,000
Provision for Depreciation	₹ 72,000

On 1st April, 2019 they decided to sell a machine for ₹17,400. This machine was purchased for ₹32,000 on Oct1, 2012. Another machine was purchase on April 1, 2019 for ₹30,000. Prepare Machinery Account, Provision for Depreciation Account and Machinery Disposal Account on 31st March, 2019, assuming the firm has been charging Depreciation at 10% p.a. on Straight Line Method.

2. Sohan purchased a machinery on 1st July, 2015 for ₹ 20,000. On 1st November, 2016 another machine was purchased for ₹ 10,000 and on 1st April, 2017, one more machine was purchased for ₹ 20,000. On 1st July, 2017, half of the machinery purchased on 1st July, 2015 was sold for ₹ 5,000. Sohan charged depreciation @ 10 % p.a. using Diminishing Balance Method. Prepare Machinery Account for the years ended 31st March, 2016, 2017 and 2018.
3. Rohit Traders purchased a machinery on 1st April 2016 for ₹30,000. On 1st July 2016 another machine was purchased for ₹80,000 and on 1st April 2017 one more machine was purchased for ₹40,000. On 1st October 2017, half of the machinery purchased on 1st April 2016 was sold for ₹5,000. The company charges depreciation @ 10% p.a. using Diminishing Balance Method. Prepare Machinery Account for the years ended 31st March, 2017, 2018 and 2019.
4. Rachit purchased a machinery on 1st October, 2016 for ₹90,000. On 1st January 2017 another machine was purchased for ₹70,000 and on 1st April 2017 one more machine was purchased for ₹30,000. On 1st October 2017, half of the machinery purchased on 1st October 2016 was sold for ₹10,000. Rachit charged depreciation @ 10% p.a. using Original Cost Method. Prepare Machinery Account for the years ended 31st March, 2017, 2018 and 2019.
5. Sujata Ltd., a company which closes its books on 31st March, purchased machine on 1st April 2016 for ₹50,000. On 1st October 2017, it purchased an additional machine for ₹30,000. The part of the machine which was purchased on 1st April 2016 costing ₹10,000 was sold for ₹3,600 on 30th September 2019. Prepare the machine account for four years if the depreciation is provided at the rate of 10% on diminishing balance method.