

BOARD-PATTERN PRACTICE PAPER · CBSE CLASS 11**Bank Reconciliation Statement**

Accountancy CI-11 · Chapter 5 · Matches current CBSE blueprint · Each question PYQ-sourced where indicated

DATE	TOTAL MARKS	DURATION	MARKING	TARGET
_____	30	60 min	As per board	≥ 24/30

GENERAL INSTRUCTIONS

1. All questions are compulsory.
2. Show working clearly for numerical answers.
3. Use ₹ symbol throughout.
4. Marks are indicated against each question.

Section A — Very Short Answer**4 MARKS · 8 MIN**

- Q1.** Define Bank Reconciliation Statement. [PYQ 2021 Delhi] **[1 mark]**
- Q2.** Give one reason why cash book balance may differ from pass book balance. [PYQ 2022 All India] **[1 mark]**
- Q3.** What is meant by overdraft as per cash book? [PYQ 2023 Delhi] **[1 mark]**
- Q4.** Who prepares the Bank Reconciliation Statement — the bank or the firm? [PYQ 2024 Delhi] **[1 mark]**

Section B — Short Answer**8 MARKS · 16 MIN**

- Q5.** State any four causes of difference between cash book and pass book balances. [PYQ 2022 Delhi] **[4 marks]**
- Q6.** Explain the importance of preparing Bank Reconciliation Statement (any four points). [PYQ 2024 All India] **[4 marks]**

Section C — Long Answer (Numerical)**18 MARKS · 36 MIN**

- Q7.** On 31 March 2025, the cash book of M/s Sharma & Co. showed a debit balance of ₹50,000. On comparison with pass book the following differences were noted: (i) Cheques issued but not yet presented ₹8,000. (ii) Cheques deposited but not yet collected ₹5,000. (iii) Bank charges debited by bank ₹600. (iv) Interest credited by bank ₹1,200. (v) Direct deposit by a customer ₹3,400. Prepare Bank Reconciliation Statement as on 31 March 2025. [PYQ 2025 Delhi] **[8 marks]**
- Q8.** On 31 March 2024, the cash book of M/s Gupta Traders showed an overdraft of ₹40,000. Comparison with pass book revealed: (i) Cheques issued but not yet presented ₹6,000. (ii) Cheques deposited but not yet credited ₹3,000. (iii) Bank charges ₹400 debited by bank. (iv) Interest on overdraft debited by bank ₹800. (v) Dishonoured cheque of customer ₹1,200. Prepare Bank Reconciliation Statement. [PYQ 2024 Outside Delhi] **[8 marks]**
- Q9.** What is meant by a 'favourable balance' and an 'unfavourable balance' for the firm? Give the cash book and pass book signs in each case. [PYQ 2023 All India] **[2 marks]**

Marking scheme & model answers — see companion Answer Key PDF · all PYQs traceable to actual CBSE papers · readyforboards.com · +91 70330 05444