

QUICK DRILL · CBSE CLASS 11

# Bank Reconciliation Statement

Accountancy CI-11 · Chapter 5 · 15 MCQs · 20 minutes · PYQ-tagged with time budgets

DATE	TOTAL MARKS	DURATION	MARKING	TARGET
_____	15	20 min	+1 / 0	≥ 12/15

**OBJECTIVES**

Reinforce the four core topics of Bank Reconciliation Statement via 15 PYQ-derived MCQs. Identify weak sub-topics via concept-node IDs (see answer key). Build per-question time budget habit.

**INSTRUCTIONS**

Attempt all 15. Time budget shown per Q (use it as pacing guide). Mark answers (A/B/C/D) in the margin. Answer key + explanations on the last page. **Don't peek — score yourself honestly.**

**SECTION · QUICK DRILL**

Q 1-15 · 20 MIN

**Q1.** Bank Reconciliation Statement is prepared to reconcile balances of —

- (A) Cash book and pass book (B) Cash account and bank account  
(C) Sales book and purchase book (D) Trial balance and balance sheet

PYQ 2021 · Delhi · 1m · 30s

**Q2.** A cheque issued but not yet presented for payment will —

- (A) Increase pass book balance (B) Decrease pass book balance  
(C) Increase cash book balance only later (D) Have no impact on either book

PYQ 2022 · All India · 1m · 30s

**Q3.** Starting from Dr. balance of cash book, bank charges should be —

- (A) Added (B) Subtracted  
(C) Ignored (D) Adjusted in next month

PYQ 2023 · Delhi · 1m · 30s

**Q4.** An overdraft as per pass book means —

- (A) Credit balance in pass book (B) Debit balance in pass book  
(C) Debit balance in cash book (D) Nil balance

PYQ 2021 · Outside Delhi · 1m · 30s

**Q5.** Cheque deposited but not collected by bank — direction from cash book Dr. balance?

- (A) Add (B) Subtract  
(C) Ignore (D) Both add and subtract

PYQ 2024 · Delhi · 1m · 30s

**Q6.** Direct deposit by customer into bank — direction from cash book Dr. balance?

- (A) Add (B) Subtract  
(C) Ignore (D) Subtract twice

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**Q7.** Standing instruction for insurance premium paid by bank — direction from cash book Dr. balance?

- (A) Add (B) Subtract  
(C) Ignore (D) Add to pass book only

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**Q8.** Dishonoured cheque previously deposited — direction from cash book Dr. balance?

- (A) Add (B) Subtract  
(C) Ignore (D) Add then subtract

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**Q9.** Cash book Dr. = ₹20,000; cheques issued not presented ₹3,000. Pass book balance?

- (A) ₹17,000 Cr. (B) ₹23,000 Cr.  
(C) ₹20,000 Cr. (D) ₹23,000 Dr.

PYQ 2022 · Delhi · 1m · 45s

**Q10.** Cash book Cr. (overdraft) ₹10,000; cheques issued not presented ₹2,000. Pass book overdraft?

- (A) ₹12,000 Dr. (B) ₹8,000 Dr.  
(C) ₹10,000 Cr. (D) ₹8,000 Cr.

PYQ 2025 · Delhi · 1m · 45s

- Q11.** Which is NOT a cause of difference between cash book and pass book?  
(A) Cheques in transit (B) Bank charges debited  
(C) Cash sales recorded in cash book and cash account (D) Direct deposit by customer

PYQ 2023 · Delhi · 1m · 45s

- Q12.** Interest credited by bank on savings account — direction from cash book Dr. balance?  
(A) Add (B) Subtract  
(C) Ignore (D) Subtract from pass book

PYQ 2021 · All India · 1m · 30s

- Q13.** BRS is prepared by —  
(A) Bank (B) Customer (firm)  
(C) Auditor only (D) Income Tax Department

PYQ 2024 · All India · 1m · 30s

- Q14.** When pass book balance is given as starting point and cheques issued not presented exist, direction?  
(A) Add (B) Subtract  
(C) Ignore (D) Depends on amount

PYQ 2025 · Outside Delhi · 1m · 45s

- Q15.** BRS helps in —  
(A) Detecting fraud and errors (B) Calculating profit  
(C) Recording cash sales (D) Preparing trial balance

PYQ 2025 · Delhi · 1m · 30s

## ANSWER KEY & EXPLANATIONS

Q 1-15 · MARK YOUR SCORE

**Q1. Answer: A**

BRS reconciles the bank column of the cash book with the pass book.

**Q2. Answer: A**

Pass book shows a higher balance because bank has not yet reduced it.

**Q3. Answer: B**

Bank has already debited your account; pass book balance is lower.

**Q4. Answer: B**

Overdraft is debit balance in pass book / credit balance in cash book.

**Q5. Answer: B**

Bank has not yet credited; pass book is lower than cash book.

**Q6. Answer: A**

Bank received money you haven't recorded yet; pass book is higher.

**Q7. Answer: B**

Bank already paid; pass book balance is lower.

**Q8. Answer: B**

Bank reversed the credit; pass book balance is lower.

**Q9. Answer: B**

Add 3,000 to cash book balance:  $20,000 + 3,000 = ₹23,000$  Cr.

**Q10. Answer: B**

From overdraft, cheques not presented SUBTRACT:  $10,000 - 2,000 = ₹8,000$  overdraft.

**Q11. Answer: C**

Cash sales involve cash account and cash book — no bank involvement, no BRS relevance.

**Q12. Answer: A**

Bank credited you; pass book is higher than cash book.

**Q13. Answer: B**

The firm prepares BRS to reconcile its cash book with the pass book.

**Q14. Answer: B**

Sign reverses when starting from pass book: cheques not presented are SUBTRACTED.

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**Q15. Answer: A**

Importance of BRS: detects errors, prevents fraud, locates omissions.