



6. From the following particulars of Mr. Kumar, prepare Bank Reconciliation statement as on 30th June 2021.
- a) Bank balance as per cash books Rs. 1,60,000/-
 - b) Bank charges debited in pass book Rs. 300/-
 - c) Bills discounted dishonoured Rs. 8,000/-
 - d) Payment received from a customer directly by the bank Rs. 2,000/-
 - e) Out of cheques deposited, a cheque for Rs. 50,000/- was collected after 30th June 2021.
 - f) Out of cheques issued, a cheque for Rs. 80,000/- was presented for payment after 30th June 2021.
 - g) There was a wrong credit in the pass books Rs. 50,000/-.

SECTION – C

Answer **any three** of the following. **Each** question carries **14** marks. **(3×14=42)**

7. Journalise the following transactions in the books of Vijay :

2020 July

- 1st Commenced business with cash Rs. 1,00,000/-
- 5th Purchased furniture Rs. 22,000/-
- 6th Bought goods for cash Rs. 49,000/-
- 8th Purchased goods from Imran Rs. 22,000/-
- 10th Sold goods to Harish on credit Rs. 40,000/-
- 15th Received Rs. 25,000/- from Prakash on account
- 18th Sold goods for cash Rs. 3,200/- to Ramesh
- 21st Paid to Imran on account Rs. 12,000/-
- 22nd Withdrew cash for personal use Rs. 5,000/-