

BRS Practice Questions:

Sr. No.	Starting Balance	Transaction	Effect
1	CB Dr	Cheque deposited Rs.5,000 not cleared	
2	CB Dr	Bank charges Rs,1,000	
3	CB Cr	Direct payment of tax by bank Rs.3000	
4	CB Cr	Bank Charges Rs.2000	
5	PB Cr	Dividend directly received Rs.2000	
6	PB Cr	Insurance premium paid by bank Rs.2,000	
7	CB Dr	Insurance paid by bank Rs.2000 recoded twice in CB	
8	PB Dr	Wrong deposit by bank Rs.2000	
9	PB Cr	Wrong payment by bank Rs.2200	
10	CB Cr	Cheque deposited but dishonoured Rs.3000	
11	CB Cr	Bank Charges Rs.2000 recorded twice in CB	
12	CB Dr	Cheque deposited but bounced Rs.3,000	
13	PB Dr	Cheque deposited Rs.4,000 not cleared	
14	PB Dr	Customer directly deposited Rs.2,000	
15	CB Dr	Cheque deposited Rs.2345, cleared by bank as Rs.3452	
16	PB Dr	Cheque issued Rs.2211, paid by bank as Rs.1122	
17	CB Dr	Cheque deposited, cleared by bank but not recorded in CB Rs,3,000	
18	CB Cr	Cheque issued Rs.3,000 paid twice by bank	
19	PB Dr	Tax paid by bank Rs.3000, recoded as tax refund received in CB.	
20	PB Cr	Dividend directly received Rs.3,700	
21	CB Dr	Customer directly deposited Rs3,000	
22	PB Dr	Wrong Payment by bank Rs.4,000	
23	CB Dr	Tax Paid Rs.6,300 recorded properly in CB but in PB recorded as 3,600	
24	CB Cr	Cheque recoded in CB as deposited but not actually deposited in the bank Rs.2,000	
25	PB Cr	Cheque issued Rs.2347, paid by bank as Rs.7243	
26	CB Dr	Insurance paid by bank Rs.3,000, recorded in CB as Tax paid Rs. 3,000	
27	PB Cr	Cheque deposited but bounced 3000	
28	PB Dr	Customer directly deposited Rs.3,500	
29	CB Dr	Wrong Payment by bank Rs.3,000	
30	CB Dr	Wrong Payment by bank Rs.3,000	
31	PB Dr	Rent received by bank Rs.5,000, recorded in CB as Commission received Rs. 5,000	
32	CB Dr	Rent paid by bank, recoded as rent received in CB Rs.8,000	
33	PB Cr	Cheque recoded in CB as deposited but not actually deposited in the bank Rs.3,000	
34	CB Dr	Cheque recoded in CB as deposited but not actually deposited in the bank Rs.5,000	
35	CB Cr	Cheque deposited but cleared thrice by bank Rs.2,000	
36	PB Dr	Tax Paid Rs.8,500 recorded properly in CB but in PB recorded as 5,800	
37	CB Cr	Customer directly deposited Rs.3,000 but recorded in CB as Rs.6,0000	
38	CB Dr	Interest Credited by bank directly Rs.1,000	
39	PB Dr	Bank Charged Interest Rs.1,000 Directly	
40	PB Cr	Insurance paid by bank Rs.3000 recoded twice in CB	