

# Unified Exam Bookkeeping and Accounts Past Year Papers Collection - Year 2010 Question 3

The following were the Cash Book and the Bank Statement for the month of April 2010:

## Cash Book (Bank Column)

| 2010                | RM            | 2010               | Cheque No. | RM            |
|---------------------|---------------|--------------------|------------|---------------|
| April 1 Balance b/d | 10,500        | April 3 Petty Cash | 4726       | 250           |
| 7 Cash              | 2,000         | 9 Purchases        | 4727       | 2,060         |
| 12 Chen             | 940           | 15 Jenny           | 4728       | 1,300         |
| 20 Cash             | 710           | 20 Ah Lee          | 4729       | 1             |
| 27 Ong              | 900           | 29 Rental          | 4730       | 600           |
| 28 Hong Bhd         | 1,000         | 30 Ming Bhd        | 4731       | 8,000         |
|                     |               | 30 Balance c/d     |            | 3,839         |
|                     | <u>16,050</u> |                    |            | <u>16,050</u> |
| May 1 Balance b/d   | 3,839         |                    |            |               |

## Bank Statement

| Date    | Particulars  | Cheque No. | Debit | Credit | Balance |
|---------|--|------------|-------|--------|---------|
| 2010    |  |            | RM    | RM     | RM      |
| April 1 | Balance b/d  |            |       |        | 10,100  |
| 1       | Deposit-Cheque   |            |       | 1,800  | 11,900  |
| 1       | Banker's error corrected<br>- contra item on 31 March 2010 |            |       | 160    | 12,060  |
| 4       | Cheque   | 4,726      | 250   |        | 11,810  |
| 7       | Deposit-Cash   |            |       | 2,000  | 13,810  |
| 10      | Cheque   | 4,723      | 1,260 |        | 12,550  |
| 12      | Cheque   |            |       |        | 10,490  |
| 13      | Deposit-Chen   |            |       | 940    | 11,430  |
| 15      | Standing order-Insurance                                   |            | 125   |        | 11,305  |
| 15      | Dishonoured cheque-Chen                                    |            | 940   |        | 10,365  |
| 20      | Deposit-Cash   |            |       | 710    | 11,075  |
| 22      | Cheque   | 4729       | 100   |        | 10,975  |
| 25      | Credit transfer-Yap  |            |       | 1,500  | 12,475  |
| 30      | Bank charges   |            | 30    |        | 12,445  |
| 30      | Direct debit(Salaries)                                     |            | 5,000 |        | 7,445   |
| 30      | Interests on fixed deposit                                 |            |       | 370    | 7,815   |
| 30      | Bank commissions   |            | 110   |        | 7,705   |

### You are required to:

- show the working of the opening balance RM 10,500(X) of the Cash Book on 1 April 2010;  
(i.e. find out the adjusted Cash Book balance on 31 March 2010);
- bring the Cash Book up to date and carry down the adjusted balance;
- prepare Bank Reconciliation Statement as at 30 April 2010 to reconcile the adjusted Cash Book balance with the Bank Statement balance.  
(**Remark:** You should state clearly whether each balance is a debit or a credit.)