

(C) ₹35,200

(D) ₹ 4,800

26. Which of the following is true :

- (i) Overdraft as per Cash Book ₹48,000
 - (ii) Cheques deposited for ₹20,000, of which cheques for ₹8,000 were not credited by bank
 - (iii) Interest on overdraft debited by bank ₹3,000
- (A) ₹37,000 (B) ₹33,000
(C) ₹59,000 (D) ₹63,000

27. Which of the following is true :

- (i) Overdraft as per cash book ₹22,000
 - (ii) Cheques of ₹8,800 were issued out of which cheques of ₹3,300 were not presented for payment
 - (iii) Interest on Investments credited in the pass book ₹2,000
- (A) ₹27,300 (B) ₹16,700
(C) ₹14,500 (D) ₹29,500

28. Which of the following is true :

- (i) Overdraft as per Cash Book ₹20,000
 - (ii) Out of cheques of ₹8,000 issued, cheques amounting to ₹5,800 were presented for payment
 - (iii) Out of cheques deposited for ₹10,000, cheques for ₹6,000 were not collected :
- (A) ₹16,200 (B) ₹21,800
(C) ₹23,800 (D) ₹18,200

29. Which of the following is true :

- (i) Overdraft as per Cash Book ₹15,000
 - (ii) Cheque deposited but dishonoured ₹1,200
 - (iii) Cheque received from a customer, although entered in the cash book, was not sent to bank ₹2,420.
- (A) ₹18,620 (B) ₹11,380
(C) ₹13,780 (D) ₹15,920

30. Which of the following is true :

- (i) Overdraft as per Pass Book ₹10,000
 - (ii) Cheque drawn for ₹8,000, of which cheques for ₹3,000 were cashed
 - (iii) Cheques paid in for collection ₹50,000, of which cheques for ₹22,800 were not credited
- (A) Dr. Balance as per Cash Book ₹7,800
(B) Overdraft Balance as per Cash Book ₹7,800
(C) Dr. Balance as per Cash Book ₹12,200
(D) Overdraft Balance as per Cash Book ₹27,800

31. Which of the following is true :

- (i) Overdraft as per Pass Book ₹20,000

- (ii) Cheque issued but recorded in cash book in cash column ₹3,000
- (iii) A cheque of ₹5,000 deposited into bank was dishonoured but not recorded in cash book
 - (A) ₹18,000
 - (B) ₹22,000
 - (C) ₹28,000
 - (D) ₹12,000

32. Which of the following is true :

- (i) Overdraft as per Pass Book ₹25,000
- (ii) Interest of overdraft charged by bank not recorded in cash book ₹2,000
- (iii) Cheques issued for ₹10,000 of which cheques for ₹7,000 were not presented for payment
 - (A) ₹26,000
 - (B) ₹24,000
 - (C) ₹30,000
 - (D) ₹20,000

33. Which of the following is true :

- (i) Overdraft as per Pass Book ₹22,000
- (ii) Cheque deposited for ₹20,000 of which cheques for ₹5,000 were collected
- (iii) A cheque of ₹4,000 recorded in the cash book was omitted to be banked
 - (A) ₹3,000
 - (B) ₹41,000
 - (C) ₹33,000
 - (D) ₹11,000

34. Which of the following is true :

- (i) Balance as per Pass Book ₹30,000
- (ii) Cheques issued but not presented for payment ₹10,000
- (iii) Cheques deposited for ₹15,000 of which cheques for ₹12,000 were not collected
 - (A) ₹37,000
 - (B) ₹23,000
 - (C) ₹28,000
 - (D) ₹32,000

35. Which of the following is true :

- (i) Balance as per Pass Book ₹42,000
- (ii) A customer directly deposited in our bank account ₹10,000.
- (iii) Cheques issued for ₹20,000 of which cheques for ₹4,000 were presented for payment
 - (A) ₹68,000
 - (B) ₹16,000
 - (C) ₹48,000
 - (D) ₹36,000

36. Which of the following is true :

- (i) Balance as per Pass Book ₹36,000
- (ii) A cheque of ₹5,000 deposited into bank was omitted to be recorded in cash book
- (iii) Receipt side of cash book was undercast by ₹100
 - (A) ₹40,900
 - (B) ₹31,100
 - (C) ₹41,100
 - (D) ₹30,900

37. Which of the following is true :

- (i) Balance as per Pass Book ₹10,000
- (ii) Cheque received and entered in the cash book but not sent to bank ₹1,200
- (iii) Credit side of the cash book bank column cast short ₹200.
 - (A) ₹11,000
 - (B) ₹9,000
 - (C) ₹11,400
 - (D) ₹8,600