

## CHAPTER- BANK RECONCILIATION STATEMENT

		<b>CTSE</b>	<b>Self Evaluation Grades</b>			
Sr.No.	Topic	Sub-Topic <sup>®</sup>	Date			
1	Bank Reconciliation Statement	(i) Introduction (ii) Meaning				
2	Causes of difference between Cash Book and Pass Book	(i) Cheques issued but not presented for payment (ii) Cheques sent for collection but not collected by Bank (iii) Credits made by bank or interest allowed by the bank (iv) Debits made by bank for bank charges, commission, and the other charges (v) Payment made by bank-Insurance Premium and Bill Payables etc. (vi) Collections made by bank-dividend etc. (vii) Dishonour of bills or cheques (viii) Interest charged on overdraft by the bank (ix) Cheques paid into Bank but omitted to be entered in Cash Book (x) Any wrong entry on debit side of pass book (xi) Any wrong entry on the credit side of the pass book (xii) Undercasting of debit side of cash book (xiii) Undercasting of credit side of cash book (xiv) Overcasting of debit side of cash book (xv) Overcasting of credit side of cash book (xvi) Rebate on retiring of bills				
3	Need and Importance of Bank reconciliation Statement	(i) To locate the errors and omissions (ii) To build customer trust (iii) Facilities of prepare Cash Book (iv) Reduce unnecessary delays (v) Track of cheques				
		Signature of Student				
		Signature of Mentor/Teacher				
<b>Key To Grades</b>			This self Evaluation sheet has four date columns. Student shall fill grades to all topics in one date column in a sitting. By the fourth attempts, all grades should be 'A' for getting best marks in exams.			
Write 'A' if you know the concept fully (when you know 100%)						
Write 'B' if you need revision once (when you know between 75%-100%)						
Write 'C' if you know the concept partially (when you know about 50%)						
Write 'D' if you know the concept very little (when you know about 25%)						
Write 'E' if you don't know the concept at all (when you know 0%)						