

PARTICULARS	INDIVIDUAL AMOUNT (\$)	TOTAL AMOUNT (\$)
Balance as per passbook		20,000
Add: Checks deposited (1000+1500+1750)	4250	
Bank charges recorded in passbook	60	4310
Less: Check issued, but not presented for payment	1000	
Dividends collected by bank	500	
Direct deposit not recorded in cash book	600	2100
Balance as per Cash book		22,210

Bank Reconciliation Problems And Solutions

Donald E. Kieso, Jerry J. Weygandt



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