

Bank Reconciliation practice questions

The following are extracts from the Cash Book and the Bank Statement of Dorian Supermarket.

Cash Book (Bank Columns)					
2008		\$	2008	\$	
October 1	Balance b/d	1 300	October 5	Purchases	2 050
4	B. Bera	450	12	City Council	1 600
8	C. Calvia	600	16	Zesa	800
17	S. Sarawoga	325	23	Insurance	950
22	L. Lino	550	26	Purchases	2 500
27	G. Gara	375			
31	Balance c/d	<u>4 300</u>			
		<u>7 900</u>	November 1	Balance b/d	<u>4 300</u>
					<u>7 900</u>

Bank Statement				
DATE	DETAILS	DEBIT	CREDIT	BALANCE
2008		\$	\$	\$
Oct 1	Balance			1 300
4	Deposit		450	1 750
5	0031	2 050		300 O/D
8	Deposit		600	300
12	0032	1 600		1 300 O/D
17	Deposit		325	975 O/D
22	Deposit		550	425 O/D
23	0034	950		1 375 O/D
31	Interest on bank overdraft	235		1 610 O/D
	Dividends		715	895 O/D
	Ledger fees	305		1 200 O/D

You are required to:

- (a) update the Cash Book, [5]
- (b) draw up the Bank Reconciliation Statement on 31 October 2008. [8]
- (c) (d) prepare a Bank Reconciliation Statement as at 31 January 2010.

Bank Reconciliation Practice Questions And Solutions

Brendan G. Carr



Bank Reconciliation Practice Questions And Solutions:

Volume One Accounting Practice Problems Questions Answers Solutions , *Wiley CPA Examination Review 2007-2008, Problems and Solutions* Patrick R. Delaney, Ray Whittington, O. Ray Whittington, 2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions Passing the CPA exam on your first attempt is possible We d like to help Get Even More Information Online You ll find a wide range of aids for doing your best on the CPA exam at wiley com cpa including content updates CPA exam study and test taking tips and more All Wiley CPA Exam Review products are listed on the site

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