

Bank Reconciliation practice questions

The following are extracts from the Cash Book and the Bank Statement of Botanni 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>

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

Arturo Cuomo



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