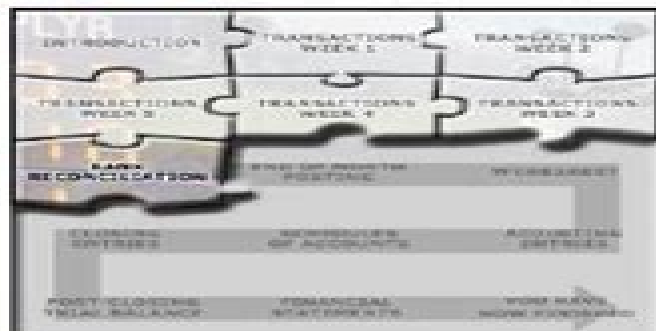




Feedback: Bank reconciliation

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Points (on this page)	177	177
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Total	472	1,036

Now that you have finished recording all of the transactions for the month of June, you are required to prepare a bank reconciliation as at 30 June 2018.

The purpose of the bank reconciliation process is to reconcile the balance of cash shown in the company's ledger account against the balance of cash reported in the bank statement.

Instructions for bank reconciliation

- 1) Identify any reconciling items and record the relevant reconciling items in the appropriate journals. To do this, you will need to use:

- the previous month's [bank reconciliation](#) statement, and
- the current month's [bank statement](#)

Note that the general journal is not provided on this page of the practice set because you are required to use other journals to record those reconciling items.

When you enter items into the journals, if a cheque number is not required, you need to fill the appropriate input box with an **X**.

- 2) Post entries recorded in the journals to the appropriate ledger accounts according to the company's accounting [policies and procedures](#).
- 3) Total the Cash at Bank columns in the special journals. Record the amount in the Total row of each journal. On this web page, you are not required to total the rest of the columns in the special journals. You will total these columns and post them to the ledger in the next stage of the practice set.
- 4) Post the total of the Cash at Bank columns in the special journals to their corresponding ledger account. To confirm that the posting has been performed, a posting reference is recorded in the last row of the special journals.
- 5) Prepare the bank reconciliation statement as at 30 June 2018. The bank reconciliation statement provided below may contain more rows than required.

Practice Manual Bank Reconciliation

Prof. M.L. Agarwal & Dr. K.L. Gupta



Practice Manual Bank Reconciliation:

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Addresses the National Competency Standards in the recently endorsed National Training Package Contains most recent NHMRC guidelines for Infection Control Includes latest Occupational Health Safety Standards put down by Worksafe Australia Covers ANZ standards 4815 Office based health care facilities not involved in Complex Patient Procedures Process Cleaning Disinfection Sterilising Reusable Medical Surgical Instruments Equipment and Maintenance of the Associated Environment Accounting Best Practices Steven M. Bragg,2003-10-07 New best practices for the evolving business Everyone knows that adopting accounting best practices can improve efficiency and reduce error rates in the accounting department but less obvious are the benefits gained from better reporting of information to other parts of the company More accurate data reported faster can play an integral role in both short and long term strategic planning Accounting guru Steven Bragg explains how to leverage this and other opportunities in his authoritative Accounting Best Practices Third Edition Bragg adds over sixty new best practices to his benchmark resource concentrating primarily on the areas of Internal auditing Accounts payable Finance Payroll Bragg highlights the dos and don ts of best practices implementation and a new reference system renders the expansive collection of best practices readily accessible Accounting and financial managers internal and external auditors and consultants will find Accounting Best Practices Third Edition to be a peerless resource

Audit and Accounting Manual: Nonauthoritative Practice Aid, 2019 AICPA,2019-08-06 This comprehensive step by step guide provides a plain English approach to planning and performing audits In this handy resource accountants and auditors will find updates for the issuance of SAS No 132 The Auditor s Consideration of an Entity s Ability to Continue as a Going Concern with illustrative examples sample forms and helpful techniques ideal for small and medium sized firms Key Features include Comprehensive and step by step guidance on the performance of an audit Numerous alerts that address the current year developments in a variety of areas Illustrative examples and forms to facilitate hands on performance of the audit

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