



## YOUR PROGRESS



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.

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.

- Post entries recorded in the journals to the appropriate ledger accounts according to the company's accounting policies and procedures.
- 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.
- 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.
- Prepare the bank reconciliation statement as at 30 June 2017. The bank reconciliation statement provided below may contain more rows than required.

All answers can be entered as positive or negative numbers as required.

**Your grading**

Your grading outcome (still in progress)		
	Awarded	Total
Points (prior to this page)	517	517
Points (on this page)	165	165
Points (after this page)	—	368
<b>Total</b>	<b>682</b>	<b>1,050</b>

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## **Table of Contents Perdisco Accounting Practice Set Answers Sydney**

1. Understanding the eBook Perdisco Accounting Practice Set Answers Sydney
  - The Rise of Digital Reading Perdisco Accounting Practice Set Answers Sydney
  - Advantages of eBooks Over Traditional Books
2. Identifying Perdisco Accounting Practice Set Answers Sydney
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Perdisco Accounting Practice Set Answers Sydney
  - User-Friendly Interface
4. Exploring eBook Recommendations from Perdisco Accounting Practice Set Answers Sydney
  - Personalized Recommendations
  - Perdisco Accounting Practice Set Answers Sydney User Reviews and Ratings
  - Perdisco Accounting Practice Set Answers Sydney and Bestseller Lists
5. Accessing Perdisco Accounting Practice Set Answers Sydney Free and Paid eBooks
  - Perdisco Accounting Practice Set Answers Sydney Public Domain eBooks
  - Perdisco Accounting Practice Set Answers Sydney eBook Subscription Services

- Perdisco Accounting Practice Set Answers Sydney Budget-Friendly Options
- 6. Navigating Perdisco Accounting Practice Set Answers Sydney eBook Formats
  - ePub, PDF, MOBI, and More
  - Perdisco Accounting Practice Set Answers Sydney Compatibility with Devices
  - Perdisco Accounting Practice Set Answers Sydney Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Perdisco Accounting Practice Set Answers Sydney
  - Highlighting and Note-Taking Perdisco Accounting Practice Set Answers Sydney
  - Interactive Elements Perdisco Accounting Practice Set Answers Sydney
- 8. Staying Engaged with Perdisco Accounting Practice Set Answers Sydney
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Perdisco Accounting Practice Set Answers Sydney
- 9. Balancing eBooks and Physical Books Perdisco Accounting Practice Set Answers Sydney
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Perdisco Accounting Practice Set Answers Sydney
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Perdisco Accounting Practice Set Answers Sydney
  - Setting Reading Goals Perdisco Accounting Practice Set Answers Sydney
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Perdisco Accounting Practice Set Answers Sydney
  - Fact-Checking eBook Content of Perdisco Accounting Practice Set Answers Sydney
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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